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Debtor and Debtor in Possession

**UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
LOS ANGELES DIVISION**

In re:	) Case No.: 2:22-bk-10266-BB
	)
ESCADA AMERICA LLC,	) Chapter 11 Case
	) Subchapter V
Debtor and Debtor in Possession.	)
	) <b>MASTER STATEMENT OF FACTS</b>
	) <b>AND DECLARATION OF KEVIN</b>
	) <b>WALSH IN SUPPORT OF</b>
	) <b>EMERGENCY FIRST DAY MOTIONS</b>
	)
	) <u>Hearing:</u>
	) Date: January 20, 2022
	) Time: 10:00 a.m.
	) Place: Courtroom 1539
	) 255 East Temple Street
	) Los Angeles, CA 90012
	)
	) Hearing to be held in-person and by video-
	) conference Government Zoom, see Court's
	) website under "Telephonic Instructions" for
	) more details:
	) <a href="https://www.cacb.uscourts.gov/judges/honorable-sheri-bluebond">https://www.cacb.uscourts.gov/judges/honorable-sheri-bluebond</a>
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**MASTER STATEMENT OF FACTS**

**I. GENERAL FACTUAL BACKGROUND**

**A. General Background**

1. Escada America LLC, a Delaware limited liability company, (the “Debtor”) commenced its bankruptcy case by filing a voluntary petition under chapter 11 of title 11, sections 101 *et seq.* of the United States Code (the “Bankruptcy Code”) on January 18, 2022, (the “Petition Date”). The Debtor elected subchapter V on its bankruptcy petition and is a small business debtor as defined by 11 U.S.C. § 1182(1).

2. The United States Trustee (the “UST”) appointed a subchapter V trustee (the “Trustee”) pursuant to 11 U.S.C. § 1183(a).

3. The Debtor continues to manage its financial affairs, operate its business, and administer its bankruptcy estate as a debtor in possession pursuant to sections 1182(2) and 1184 of the Bankruptcy Code.

4. The Debtor was formed as a Delaware limited liability company in 2009.

5. The Debtor is a national specialty retailer selling high-end, ready-to-wear women’s apparel with its main office in Beverly Hills, California, ten (10) retail stores across seven (7) states in the United States, an office New York City, New York, and over 50 fulltime employees. The Debtor’s retail business is generally known to the public and branded as “Escada.” The Debtor uses the “Escada” brand via a license agreement and does not own any intellectual property rights in connection with the “Escada” brand.

6. For several decades, Escada had been a global retail brand for high-fashion, high-end, ready-to-wear apparel for women, with an emphasis on high-fashion evening wear.

7. On a global scale, Escada has various retail stores and subsidiaries in several countries in Europe, including but not limited to Spain, England and Germany. Escada also has retail stores in North America, including the Debtor, which operates Escada’s brick-and-mortar retail business only in the United States.

1           8. Historically, Escada (under its prior ownership and prior management) had run its  
2           affairs in an unprofitable manner: (1) over-aggressive expansion into new, untested, and/or  
3           unprofitable markets and store locations; (2) overpriced commercial retail leases; (3) expensive  
4           management overhead and poor leadership; and (4) failure to update the brand so as to keep it  
5           relevant with changing tastes and generational shifts.

6           9. By 2019, the Escada business on a global scale was in deep distress and could not  
7           continue. At that time, the Debtor, together with other subsidiaries of Escada's then-parent  
8           company, was acquired by new ownership (which is now the current ownership and  
9           management).

10          10. At the time of the acquisition of Debtor in 2019, Escada had 29 subsidiaries in 22  
11          countries, all of which were financially distressed.

12          11. In December 2019, the Debtor devised and began implementation of a plan to turn  
13          around the United States Escada retail business. Debtor believed that the business could be  
14          operated at a profit if fundamental business-model changes were implemented, such as  
15          overhauling the Debtor's technological suite and reducing speed to market by shifting supply  
16          chains from Asia to Europe. Debtor's turnaround plan was also contingent upon Debtor's ability  
17          to sell product at Debtor's physical locations because ecommerce sales were minimal.

18          12. However, what was not – and could not be – known at the time of the acquisition  
19          in November 2019, was that an unprecedented, global, catastrophic, and life-changing event  
20          with severe economic consequences was on the immediate horizon – the Covid-19 pandemic.

21               **B. Covid-19 and Events Leading to the Debtor's Bankruptcy Filing**

22          13. In December 2019, just one month after the acquisition and just as the Debtor's  
23          transformation plan was being put into effect, the novel corona virus, known to us now as Covid-  
24          19, was quietly spreading in certain regions of Asia, unbeknownst to the rest of the world.

25          14. From December 2019 through February 2020, the Debtor prepared to implement  
26          a number of business-model and operational changes with the goal of making the United States  
27  
28

Escada retail business profitable and correct the mistakes of its prior management and prior owners.

15. However, in March 2020, the world drastically changed, and set the Debtor on course for this current bankruptcy filing.

16. On or about March 15, 2020, the City of Los Angeles declared a state of emergency with shelter in place orders. In the following days, many business and financial centers across the United States came to a near total standstill as the nation was gripped by the Covid-19 crisis.

17. The Debtor invites the Court's attention to this news article from USA Today summarizing when thirty-eight states issued various shelter-at-home orders due to the Covid-19 pandemic between March 19, 2020, and April 1, 2020:

<https://www.usatoday.com/story/news/nation/2020/03/30/coronavirus-stay-home-shelter-in-place-orders-by-state/5092413002/>

The same information is generally summarized in the table below for ease of reference:

3/19/20	California	3/23/20	Indiana	3/28/20	Kansas
3/20/20	New York	3/23/20	Michigan	3/28/20	Rhode Island
3/20/20	Oregon	3/24/20	Delaware	3/30/20	Tennessee
3/20/20	Illinois	3/24/20	Wisconsin	3/30/20	Arizona
3/21/20	New Jersey	3/25/20	Colorado	3/30/20	Kentucky
3/22/20	Connecticut	3/25/20	Idaho	3/30/20	Maryland
3/22/20	Louisiana	3/25/20	Kentucky	3/31/20	Maine
3/23/20	Massachusetts	3/25/20	Minnesota	3/31/20	Texas
3/23/20	Ohio	3/25/20	Vermont	4/1/20	Florida
3/23/20	Pennsylvania	3/26/20	Montana	4/1/20	Georgia
3/23/20	West Virginia	3/27/20	North Carolina	4/1/20	Mississippi
3/23/20	Washington	3/27/20	Alaska	4/1/20	Nevada
3/23/20	Hawaii	3/27/20	New Hampshire		

18. In the span of just 12 days, all fifteen (15) of the Debtor's then-active stores in eight (8) States were shuttered due to lockdown restrictions.

19. Due to rising concerns about Covid-19 in February 2020 before the lockdowns, the U.S. stock market had plummeted, with the Dow Jones Industrial Average dropping from a

high of nearly 30,000 to near 20,000 points, having a significant impact on general consumer behavior and sales in the luxury retail fashion industry.

20. In late March 2020, the United States federal government responded with historic economic aid, passing the CARES Act and providing approximately \$3 trillion of stimulus to the economy, which may have bolstered the stock market's recovery, but such economic stimulus did nothing to help retail businesses such as the Debtor, which rely on foot traffic from customer shopping in stores to generate sales. Unfortunately, the Debtor was not eligible for any of these stimulus payments and was left with no support during these unprecedented times. In addition, as long as the pandemic lockdowns continued and stores remained closed, or shoppers refrained from shopping due to deep concerns about their health and safety, the Covid-19 recession for retail businesses would continue.

21. For the past 21 months from March 2020 to December 2021, the Debtor reduced its overhead expenses by an estimated \$13,383,037.40 and entered into negotiations with its commercial landlords for rent relief at all store locations.

22. Nonetheless, the past 21 months have been a marked state of tremendous uncertainty for the world's health and economic affairs brought on by an unprecedented pandemic, followed by an unprecedented recession, then unprecedented trillions of dollars of government aid, none of which has prevented the ongoing uncertainty posed by Covid-19 variants and the attendant on-again-off-again lockdowns across the nation and around the world, all of which makes business in the current economic environment very difficult.

23. Some commercial landlords have been reasonable, and the Debtor has negotiated many workouts with its various landlords during 2020 and 2021. However, there remain multiple landlords that have remained obstinate, and the end of the government's Covid-19 anti-eviction and anti-foreclosure protections are for many landlords a herald's call to commence lawsuits and eviction. It is because of the consequences of the Covid-19 pandemic that Debtor has been forced to file bankruptcy to restructure its business affairs.

24. The Debtor was able to reach deals with landlords for three (3) of the then-fifteen (15) store locations.

25. Of the remaining twelve (12) stores where deals had not yet been reached, negotiations are ongoing with landlords for three (3) of these locations, while landlords for the other nine (9) stores did not offer any concessions.

26. The Debtor cannot survive ongoing litigation with these landlords and the attendant litigation costs and potential liability for breach of those leases.

27. Accordingly, the Debtor determined in its reasonable business judgment that it was in the best interest of its estate to file this current bankruptcy case to preserve the going-concern value of its business and save the jobs of its employees.

28. The Debtor intends to propose a subchapter V plan in good faith to reorganize its financial affairs, repay its creditors, and avoid a senseless and unnecessary liquidation.

### **C. Secured Creditors**

29. The Debtor has three secured creditors (each a "Secured Creditor" and collectively, the "Secured Creditors").

30. Eden Roc International, LLC ("Eden Roc") has a first-position security interest perfected by the filing of a UCC-1 on substantially all the Debtor's assets and a secured debt of approximately \$579,025.32.

31. Mega International, LLC ("Mega") has a second-position security interest perfected by the filing of a UCC-1 on substantially all the Debtor's assets and a secured debt of approximately \$1,506,953.

32. Escada Sourcing and Production, LLC ("ESP") is a true consignor, and substantially all of the Debtor's inventory is owned by ESP via a consignment agreement between the parties. ESP recorded a UCC-1 to give the world notice of its consignment. The Debtor and Secured Parties contend that ESP is a true consignor. However, for the purpose of use of cash collateral, to the extent that ESP might be considered a secured creditor with an interest in cash collateral, ESP consents to the use of cash collateral set forth in the Budget.

33. As set forth in the UCC report from the State of Delaware attached as **Exhibit 7** to the Declaration of John-Patrick M. Fritz, Esq. (the “Fritz Declaration”) the following UCC-1 liens have been recorded against the Debtor as of the Petition Date.

34. A UCC-1 financing statement (filing number 2020 4572691) filed on July 2, 2020, for secured party Eden Roc, providing notice of a blanket lien against substantially all of the Debtor’s property.

35. A UCC-1 financing statement (filing number 2020 4572923) filed on July 2, 2020, for secured party Mega, providing notice of a blanket lien against substantially all of the Debtor’s property.

36. A UCC-1 financing statement (filing number 2021 1151423) filed on February 11, 2021, for secured party ESP, providing notice of the consignment and a lien on all inventory.

37. A UCC-1 financing statement (filing number 2021 1151456) filed on February 11, 2021, for secured party Mega, providing notice of a blanket lien against substantially all of the Debtor’s property.

## **II. CASH COLLATERAL USE**

38. The Debtor requires the use of cash collateral to maintain and operate its business and preserve its going concern value by paying ordinary and necessary expenses, as set forth in the Budget through April 22, 2022. The payment of the expenses reflected in the Budget are necessary to avoid immediate and irreparable harm, and they are in the best interest of the estate. A true and correct copy of the Budget is attached as **Exhibit 1** hereto.

39. The Debtor’s Secured Creditors have consented to the Debtor’s use of cash collateral as set forth in the Budget.

40. No pre-petition debt service payments will be made to Secured Creditors, but a payment for post-petition inventory may be paid, at a discount, to ESP in or around April 2022 (the Budget ends the week of April 15, 2022).

41. Pursuant to Rules 4001(b) and 4001(c)(1)(B) of the Federal Rules of Bankruptcy Procedure (“Bankruptcy Rules”) and Local Bankruptcy Rule 4001-2(b) and (d), the Debtor



submits that the relief requested by the Debtor pertaining to the use of cash collateral does not contain any of the following provisions, except as otherwise indicated below:

<b><u>Provision</u></b>	<b><u>Cash Coll.</u></b>
Cross-collateralization clauses	No
Provisions or findings of fact that bind the estate or all parties in interest with respect to the validity, perfection or amount of the secured party's pre-petition lien or debt or the waiver of claims against the secured creditor.	No
Provisions or findings of fact that bind the estate or all parties in interest with respect to the relative priorities of the secured party's pre-petition lien.	No
Provisions that operate, as a practical matter, to divest the Debtor of any discretion in the formulation of a plan or administration of the estate or to limit access to the court to seek any relief under other applicable provision of law.	No
Waivers of 11 U.S.C. § 506(c), unless the waiver is effective only during the period in which the Debtor is authorized to use cash collateral or borrow funds.	No
Releases of liability for the creditor's alleged prepetition torts or breaches of Contract.	No
Waivers of avoidance actions arising under the Bankruptcy Code.	No
Provisions that deem prepetition secured debt to be postpetition debt or that use postpetition loans from a prepetition secured creditor to pay part or all of that secured creditor's prepetition debt	No
Provisions that prime any secured lien	No
Automatic relief from the automatic stay upon default, conversion to chapter 7, or appointment of a trustee.	No
Waivers of procedural requirements, including those for foreclosure mandated under applicable non-bankruptcy law, and for perfection of replacement liens.	No
Adequate protection provisions which create liens on claims for relief arising under 11 U.S.C. §§ 506(c), 544, 545, 547, 548 and 549.	No
Waivers, effective on default or expiration, of the Debtor's right to move for a court order pursuant to 11 U.S.C. § 363(c)(2)(B) authorizing the use of cash collateral in the absence of the secured party's consent	No
Provisions that grant a lien in an amount in excess of the dollar amount	No

1	of cash collateral authorized under the applicable cash collateral order.	
2	Provisions providing for the paying down of prepetition principal owed	No
3	to a creditor.	
4	Findings of fact on matters extraneous to the approval process.	No

5  
6 42. The Debtor requires a waiver of the 14-day stay provided for under Bankruptcy  
7 Rule 6004 because the Debtor needs to use cash collateral as soon as possible to maintain the  
8 Debtor's business as a going concern for the benefit of the Debtor's estate. The Debtor requests  
9 that any applicable stay, including the stay provided under Bankruptcy Rule 6004, be waived to  
10 allow Order on this Motion to become immediately effective. Immediate use of cash collateral is  
11 necessary to avoid immediate and irreparable harm, as the Budget's expenses are for immediate  
12 necessary expenses, such as payroll, insurance, rent, and utilities, all of which are needed to  
13 preserve the value of ongoing operations.

### 14 **III. PREPETITION WAGES AND PREPETITION PAYROLL**

15 43. The Debtor employs approximately 58 employees (collectively referred to herein as  
16 "employees").

17 44. Employee travel and business expenses are submitted weekly and repaid in arrears  
18 after review and approval.

19 45. The Debtor makes matching contributions to employees' 401k retirement plans. If  
20 an eligible employee contributes up to 100% of his or her compensation as a pre-tax deferral, the  
21 Debtor makes a matching contribution of 50%, limited to \$1,000 of compensation each year.

22 46. The Debtor provides full-time employees with comprehensive benefits, paid time  
23 off, holidays, savings account options, 401k retirement plan, and commuter benefits. The Debtor  
24 provides employees with flexible spending accounts for up to \$2,750 annually in covered health  
25 care costs and up to \$5,000 for reimbursement for dependent care. The Debtor provides  
26 employees with up to \$270 per month in parking or transit benefits. The Debtor provides  
27 employees with basic life insurance and accidental death and dismemberment insurance equal to  
28

one-times the employee's annual salary up to a maximum of \$200,000; life insurance premiums in excess of \$50,000 is considered income to the employee. The Debtor also provides employees with short-term and long-term disability insurance.

47. Payroll is paid through the third-party ADP, which makes deductions for any applicable workers compensation contributions, medical benefit contributions, federal and state withholding taxes, and payroll taxes.

48. The Debtor has two payrolls: RW6, paid 24 times in one year in approximately 14- or 15-day intervals; and RW7, paid 26 times in one year in approximately 14-day intervals. The next payroll for RW6 is due on January 28, 2022, and will include a prepetition stub period of 1/15/2022 to 1/18/2022; and the next payroll for RW7 is due on January 21, 2022, and will include a prepetition stub period of 1/8/2022 to 1/18/2022 (the "Prepetition Payroll"). The amounts for the Prepetition Payroll are within the limits of § 507(a)(4) of \$13,650 per employee.

49. **Exhibit 2** to the Declaration is an example of the three recent payrolls<sup>1</sup> for RW6 and RW7, which summarizes the employees and independent contractors, the total amount of the typical payroll, demonstrating that the Prepetition Payroll is well within the limits of § 507(a)(4) of \$13,650 per employee. Out of respect for personal privacy, the exhibit does not show the employees' names, but a version with employees' names is available on a confidential basis to the U.S. Trustee and Trustee upon request. The exhibit shows the amounts allocated for healthcare, taxes, workers comp, and federal and state unemployment, etc. None of the employees to paid Prepetition Payroll are insiders. The exhibit is an estimate and approximation of what will be paid in the forthcoming payrolls (which have not yet been generated), and the past three payrolls have been summarized below here for ease of reference:

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<sup>1</sup> RW6 has four employees, and RW7 has approximately 50 employees, but Exhibit 2 shows 12 lines of data for RW6 and shows more than 150 lines of data for RW7 because three payrolls for each are being shown, i.e. for RW6, the same 4 employees over three payrolls, and for RW7, the same approximately 50 employees over three payrolls.

**RW6**

Pay Date	Payroll	# of Employees
12/15/2021	\$27,603.67	4
12/30/2021	\$24,714.24	4
1/14/2022	\$22,116.43	4

**RW7**

Pay Date	Payroll	# of Employees
12/10/2021	\$102,103.04	50
12/23/2021	\$133,100.42	50
1/7/2022	\$101,106.63	50

50. All of the employees to which the Debtor seeks to pay Prepetition Payroll for the prepetition period are still employed by the Debtor (a small number of employees may be terminated due to store closings, but their claims are within the statutory limit and must be paid in full, therefore for the sake of administrative convenience, the Debtor seeks to pay them at this time). The Debtor submits that approval to honor the Prepetition Payroll for the Prepetition Period, including all federal and state withholding taxes, payroll taxes, employer matching 401(k) contributions, and payroll service fees, will not render the estate administratively insolvent (as demonstrated by the cash collateral budget). The Debtor's employees are integral to the Debtor's continued operation and the generation of revenue, while preserving the value of the estate. In short, the Debtor cannot continue to operate and reorganize without the employees. If the Debtor does not continue to pay its employees their ordinary and earned wages, salaries, commissions, and bonuses, the employees will likely quit. Without employees, the Debtor's operations and the value of its business will be severely impaired, if not eviscerated altogether. The source of the funds to be used to honor and pay the Prepetition Payroll is the Debtor's cash, which is the cash collateral of secured creditors. The Debtor has submitted a budget and motion for court authority to use cash collateral to pay the Prepetition Payroll.

#### IV. UTILITIES

51. To operate its business, the Debtor receives water, gas, electricity, sewer, garbage telephone, internet, and similar utility services from a number of utility companies (each a “Utility Company,” and collectively, the “Utility Companies”). Given the importance of the services provided by the Utility Companies to the Debtor’s business, it is crucial that the means of providing adequate assurance to the Utility Companies which provide utility services to the Debtor be determined so that there is no interruption in the services provided.

52. Prior to the commencement of the Debtor’s bankruptcy case, the Utility Companies listed in **Exhibit 3** to the Declaration provided utility services to the Debtor. The Debtor intends to provide adequate “assurance of payment” by providing each of the Utility Companies listed in **Exhibit 3** with a cash deposit, as authorized by Section 366(c)(1)(A)(i) of the Bankruptcy Code, in the amounts set forth in **Exhibit 3**, provided that the Debtor will continue to utilize such services. The proposed deposit amounts were determined based on an average of the three (3) monthly ledgers reflecting expenses the Debtor incurred for the respective Utility Companies. To the extent that a deposit is already in place with a particular Utility, such amount was deducted (or will be deducted) from the proposed deposit sought herein. The source of funds to be used to pay the cash deposits to the Utility Companies will be the Debtor’s post-petition revenues and cash on hand, and cash collateral. The proposed deposits are reflected in the cash collateral budget.

53. Due to the voluminous nature of three bills per utility per location, the Debtor is not attaching the bills themselves, but the summary as set forth in **Exhibit 3**.

#### V. CUSTOMER LOYALTY PROGRAMS

54. The Debtor has instituted several customer programs to remain competitive and to enhance its customer base. As of the Petition Date, the Debtor’s customer programs (collectively, the “Customer Programs”) consist of the following:

55. Merchandise Credits and Gift Cards. Merchandise credits arise when a customer purchases a product in the store and later returns the product to the store without a receipt. Rather than provide the customer with a cash refund, the store gives the customer a credit that can be

1 applied, up to the amount of the credit, to purchase goods in the store. Merchandise credits do not  
2 expire. Gift Cards are sold at the Debtor's stores and online, and cannot be redeemed for cash.  
3 Gift cards can be reloaded and balances checked at any of the Debtor's stores and online and do  
4 not expire. The Debtor believes that the outstanding obligations on account of unredeemed  
5 merchandise credit and gift cards totals approximately \$150,000 as of the Petition Date.  
6 Historically, roughly 75% of the merchandise credits and gift cards are redeemed by customers.  
7 This balance represents credits issued over several years.

8 56. Customer Consignment Program. From time to time, because of COVID-19  
9 concerns deterring in-store shopping, the Debtor may allow certain VIP customers to order items  
10 remotely and try them on at home, before being billed for those items. These customers may then  
11 return unwanted items and be billed for the items that they elect to keep.

12 57. The Debtor seeks authority in its discretion to honor the prepetition obligations  
13 incurred under the Customer Programs. The Debtor also seeks authority, in its discretion, to  
14 continue to honor the Customer Programs in the ordinary course of business. Such Customer  
15 Programs have been provided in the Debtor's ordinary course of business and are essential for the  
16 Debtor to stay competitive in its industry.

17 58. The Debtor is seeking the relief requested herein in order to maintain customer  
18 confidence during the Case. Absent such relief, the Debtor's customer relations will be severely  
19 and irreparably harmed at a time when customer loyalty and patronage is extremely critical to the  
20 Debtor and the Debtor's ability to maximize value for the benefit of all of the parties.

## 21 VI. PREPETITION TAX OBLIGATIONS

22 59. In the ordinary course of their business, the Debtor collects, withholds and incurs  
23 Taxes that include sales and use, business and regulatory fees, customs duties, and other taxes and  
24 fees (the "Taxes") payable to various governmental taxing and licensing authorities (the "Taxing  
25 Authorities"). The Debtor is required to remit the sales and use taxes collected in connection with  
26 the sale of goods at its stores to the applicable Taxing Authorities on a periodic basis, usually  
27 monthly in arrears for the prior month. Many governmental authorities where the Debtor operates  
28

1 its business require that the Debtor obtain a business license and pay corresponding occupational  
2 fees and/or fees associated with the filing of an annual report with such jurisdictions. Taxing  
3 authorities also impose custom duties for the importation of goods. The requirement for a  
4 company to obtain a business license varies according to the tax law of the jurisdictions, and  
5 depends on many factors, including gross receipts.

6 60. The Debtor operates in seven (7) States, which each impose different tax obligations  
7 on the Debtor in connection with its business and operations. The Debtor remits the Taxes to  
8 various federal, state and local government authorities in the ordinary course of business. Taxes  
9 are remitted by the Debtor through checks and electronic transfers that are processed through its  
10 banks and other financial institutions.

11 61. Since the Taxes generally are paid in arrears, the Debtor holds the Taxes for a period  
12 of time before remitting them to the appropriate Taxing Authorities. As such, some of the Taxing  
13 Authorities were not paid for all prepetition Taxes prior to the Petition Date. As of the Petition  
14 Date, the Debtor has collected and retained approximately \$50,000.00 in prepetition Taxes for  
15 which payment is due in the ordinary course of business.

16 62. Other Taxing Authorities may have been sent checks with respect to Taxes that may  
17 or may not have been presented or cleared as of the Petition Date. With respect to this category,  
18 the Debtor requests authority, in its discretion and to the extent applicable, to issue postpetition  
19 replacement checks to those Taxing Authorities that have not presented or cleared prepetition  
20 checks issued on account of Taxes.

21 63. Paying the prepetition Taxes is essential to the Debtor's ongoing business  
22 operations and successful reorganization. If the Debtor's fail to pay Taxes, the Taking Authorities  
23 may take actions that could impact the Debtor's ability to operate without interruption. The Debtor  
24 also may incur, and would be obligated to pay, increased interest and significant penalties if the  
25 estate does not timely satisfy its ongoing tax obligations for the prepetition period or thereafter.

64. The Debtor also believes that some of the Taxing Authorities may cause the Debtor to be audited if the Taxes are not paid promptly. Such audits would further divert attention from the reorganization process and increase the costs of administering this estate.

65. In addition, many Taxing Authorities and State agencies impose personal liability on the officers and directors of collecting entities, such as the Debtor, for Taxes collected by those entities that are not paid to the appropriate Taxing Authority. Thus, to the extent that any prepetition Taxes are unpaid, the Debtor's officers and directors may be subject to audits and/or lawsuits on account of nonpayment during the pendency of this chapter 11 case. Such proceedings obviously would constitute a significant distraction for these officers and directors at a time when they should be focused on the Debtor's efforts to stabilize postpetition business operations and to develop and implement a successful reorganization strategy. This problem could be compounded if the affected individuals assert rights of indemnity against the Debtor for any costs incurred in defending against or otherwise responding to claims which Taxing Authorities and/or State agencies might assert against them on account of the Debtor's nonpayment of Taxes.

## **VII. LIMITING NOTICE TO CREDITORS**

66. Based on the Debtor's books and records, the Debtor has more than 150 creditors. Many of the motions and applications that will be filed in this case will involve matters that ordinarily fall within the parameters of notices required to be given to all creditors and equity security holders in the Debtor's case, but which will not actually affect a majority of creditors or equity interest holders. Given the large number of creditors and interested parties involved and in order to minimize, as much as possible, the administrative costs to the estate associated with providing notice to all creditors, the Debtor requests that, with respect to matters for which the Bankruptcy Code or the Bankruptcy Rules authorize the Court to limit or modify the manner of providing notice, the Court authorize the Debtor to deliver notices only to the following persons/entities:

- (i) The Office of the United States Trustee;
- (ii) The Subchapter V Trustee;



- (iii) The creditors holding 20 largest unsecured claims in this case or, if and when appointed, counsel for the Official Committee of Unsecured Creditors;
- (iv) Secured creditors or their counsel;
- (v) Parties who file with the Court and serve upon the Debtor requests for special notice; and
- (vi) Any party against whom direct relief is sought by motion, application or otherwise, including, by way of example and without limitation, the non-debtor party to an executory contract being assumed or rejected, parties asserting interests in property being sold, and the like.

67. The Debtor expects to reduce administrative costs as a result of the noticing procedures proposed herein and would like to effectuate such reductions in costs as soon as practicable. Therefore, the Debtor believes that bringing this request on an emergency basis is warranted.

68. Unless otherwise ordered by the Court, the limitation on notice proposed by the Debtor shall not apply to the matters or proceedings referred to in Bankruptcy Rules 2002(a)(1) (meeting of creditors), 2002(a)(4) (hearing on the dismissal or conversion of the case), 2002(a)(5) (time fixed to accept or reject a proposed modification of a plan), 2002(b) (time fixed for filing objections and hearings to consider approval of a disclosure statement and confirmation of a plan – recognizing that a disclosure statement is not required in subchapter V unless ordered for cause shown pursuant to 11 U.S.C. § 1181(b)), 2002(d) (notice to equity security holders) and 2002(f) (special meetings of creditors), which matters or proceedings shall be noticed in accordance with such Bankruptcy Rules.

69. If the Debtor's motion to limit notice is granted, the Debtor proposes to inform all creditors and other parties in interest of notice procedures set forth therein, including a creditor's and party in interest's ability to file a request for special notice, if such party would like to receive all notices filed and served in the Case by sending such persons a notice, by regular first class mail, in the form attached hereto as **Exhibit 4** (the "Notice of Procedures"). The Debtor submits

1 that serving the Notice of Procedures on all creditors and parties in interest provides such creditors  
2 and parties in interest with the information that they need in order to request special notice of all  
3 notices to be filed in this Case, should such party desire to do so.

4 70. In order to minimize administrative expenses and save the Debtor, and ultimately  
5 the creditors, considerable printing and copying costs, while at the same time, still providing  
6 parties in interest with notice of the various pleadings filed in this case, the Debtor suggests that  
7 for each pleading filed in this case, service shall be completed by mailing a notice to all parties  
8 that are required to be served with such pleading that informs the parties of the title of the pleading  
9 that has been filed, the location, time, date and hearing to take place, if any. Additionally, the  
10 notice will state that should any party reading the notice want an electronic copy or a hard copy  
11 of the pleading, such parties can obtain them by providing a written request by email or mail to  
12 Debtor's counsel. A notice similar to the notices that will be sent out pursuant to the foregoing  
13 procedures is attached hereto as **Exhibit 5**. The Debtor submits that the Court should approve this  
14 service procedure as it will save the estate substantial fees while at the same time ensuring that  
15 parties in interest receive the information that they need to in order to make informed decisions  
16 regarding the Debtor's case and particular pleadings.

#### 17 **VIII. REJECTION OF LEASES FOR CLOSING STORES**

18 71. The Debtor has seven (7) retail stores located throughout six (6) states in the United  
19 States (collectively, the "Retail Stores"), which are operated and are leased by the Debtor. In  
20 addition to the Retail Stores, the Debtor operates three (3) other retail stores, which are leased by  
21 an affiliate of the Debtor, Escada America Management LLC.

22 72. In addition to the Retail Stores, the Debtor also leases office space in New York  
23 City, NY.

24 73. Prior to the Petition Date, the Debtor made significant efforts to streamline its  
25 operations and reduce operating expenses, both at the corporate overhead level and at the Retail  
26 Stores level. However, notwithstanding the Debtor's efforts, the Debtor has not been able to  
27 generate the revenues necessary to sustain operations at all of its existing Retail Stores.  
28

1           74. The Debtor has analyzed the performance of its existing Retail Stores to determine  
2 which of the Retail Stores are underperforming. Based upon such analysis, the Debtor has  
3 identified a total of five (5) Retail Stores that are among the least profitable store locations and  
4 which the Debtor has determined, in the exercise of its business judgment, should be closed  
5 without delay (collectively, the “Closing Stores”). A list which identifies the Closing Stores and  
6 their addresses, as well as the names and addresses of the landlords for the Closing Stores is  
7 attached as **Exhibit 6** hereto.

8           75. The Debtor believes that the rent and other obligations payable under the Leases are  
9 generally at or above the current market. Accordingly, the Debtor does not believe that the  
10 marketing and assignment of the Leases to third parties would result in any net recovery for its  
11 bankruptcy estate. As a result, the Debtor has determined that the cost to the Debtor of continuing  
12 to occupy the Closing Stores, and of performing its obligations under the Leases for the Closing  
13 Stores and incurring unnecessary administrative expenses, is burdensome, and that rejection of  
14 the Leases for the Closing Stores is therefore in the best interests of the Debtor’s estate and  
15 creditors.

16           76. Given the Debtor’s determination that the Closing Stores are unprofitable store  
17 locations, each day that such Closing Stores remain open results in significant financial losses (and  
18 increased administrative expense) to the Debtor’s bankruptcy estate, which must be avoided to  
19 preserve the value of the Debtor’s assets, conserve the Debtor’s resources and cash, and maximize  
20 the Debtor’s ability to successfully reorganize in this case. As such, the Debtor has determined  
21 that having to file the motion to obtain Court authority to reject the Leases on regular notice would  
22 result in a material loss of the Debtor’s cash and accrual of administrative claims for unpaid rent,  
23 with no benefit to the estate. Accordingly, the Debtor is seeking relief on an expedited basis.

24           77. For the reasons noted above, the Debtor is seeking the entry of an order authorizing  
25 the Debtor to immediately reject the unexpired non-residential real property leases (collectively,  
26 the “Leases,” and individually a “Lease”) for the Closing Stores identified in **Exhibit 6** hereto.  
27 Due to the large number and voluminous nature of the Leases, the Debtor has not attached copies  
28

1 of the Leases. However, complete copies of one or more of the Leases will be provided upon  
2 written request to counsel for the Debtor, whose contact information is set forth on the upper left  
3 hand corner of the first page of this pleading.

4 78. The Debtor seeks to reject each of the Leases for the Closing Stores effective as of  
5 the Petition Date, as Debtor has already vacated the premises.

6 79. The Debtor is continuing to evaluate the remaining leases and may elect to reject  
7 other leases at a later date.

8 80. The granting of Debtor's motion to reject the leases is without prejudice to landlords  
9 and parties in interest from asserting administrative claims at a later date. Debtor reserves all  
10 rights, claims, and defenses.

11 81. The Debtor believes that it has removed all owned personal property assets (the  
12 "Remaining Personal Property") located at the Closing Stores as of the Petition Date. However,  
13 out of an abundance of caution and solely to the extent that the Debtor retained (or retains) any  
14 ownership interest in any Remaining Personal Property, the Debtor seeks authority to abandon  
15 any Remaining Personal Property that remain at the Closing Stores as of the Petition Date.

16 82. The Debtor believes that the costs associated with liquidating any Remaining  
17 Personal Property at the Closing Stores will likely approach or exceed the value of such assets.  
18 Accordingly, the Debtor believes that the Remaining Personal Property at the Closing Stores, if  
19 any, have inconsequential value to the Debtor's estate and should be abandoned.

20 Dated: January 18, 2022

ESCADA AMERICA LLC

21  
22 By: /s/ John-Patrick M. Fritz  
23 JOHN-PATRICK M. FRITZ  
24 LEVENE, NEALE, BENDER,  
25 YOO & GOLUBCHIK L.L.P.  
26 Attorneys for Chapter 11  
27 Debtor and Debtor in Possession  
28

**DECLARATION OF KEVIN WALSH**

I, Kevin Walsh, hereby declare as follows:

1. I have personal knowledge of the facts set forth below and, if called to testify, would and could competently testify thereto.

2. I am the Director of Finance for Escada America LLC, a Delaware limited liability company. (the “Debtor”), the debtor and debtor in possession in this chapter 11 bankruptcy case.

3. I am an experienced finance professional, having worked for the Debtor since 2016 and with prior work experience at Fortune 500 companies including Johnson & Johnson (Controller/Director) and Pfizer (Finance Director).

4. I have reviewed and am familiar with and am knowledgeable about the books and records of the Debtor, which books and records are made in the regular practice of business, kept in the regular course of business, made by a person with knowledge of the events and information related thereto, and made at or near the time of events and information recorded.

5. I make this declaration in support of the following emergency first-day motions (each a “Motion” and, collectively, the “Motions”)<sup>2</sup> and in support of the Debtor’s chapter 11, subchapter V plan of reorganization:

- a. Debtor’s Emergency Motion for Order: (I) Authorizing Interim Use of Cash Collateral Pursuant to Section 363 of the Bankruptcy Code; and (II) Setting a Final Hearing (the “Cash Collateral Motion”);
- b. Debtor’s Emergency Motion for Order Authorizing Debtor to: (I) Pay Prepetition Wages, Commissions and Bonuses; and (II) Honor Accrued Vacation and Leave Benefits in the Ordinary Course of Business (the “Wage Motion”);
- c. Debtor’s Emergency Motion for Order: (I) Authorizing Debtor to Provide Adequate Assurance of Future Payment to Utility Companies Pursuant to Section 366(c) of the Bankruptcy Code; and (II) Setting a Final Hearing (the “Utilities Motion”);

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<sup>2</sup> A true and correct copy of the proposed orders granting the Motions is attached as Exhibit “A” to each of the respective Motions.

- d. Debtor's Emergency Motion for Order Authorizing Debtor to Honor Certain Prepetition Obligations to Customers (the "Customer Loyalty Motion");
- e. Debtor's Emergency Motion for Order Authorizing Debtor to Pay Certain Prepetition Taxes and Custom Duties (the "Tax Motion");
- f. Debtor's Emergency Motion for Order Limiting Notice and Related Relief (the "Limit Notice Motion"); and
- g. Debtor's Emergency Motion for Order Authorizing Debtor to (I) Reject Certain Unexpired Non-Residential Real Property Leases Pursuant to 11 U.S.C. § 365; and (II) Abandon Any Remaining Personal Property Located at the Leased Premises (the "Lease Rejection Motion")

6. Unless otherwise stated with specificity or implied by context, capitalized defined terms used in this declaration have the same meanings as attributed to them in the master statement of facts to which this declaration is attached.

## **GENERAL FACTUAL BACKGROUND**

### **A. General Background**

7. Escada America LLC, a Delaware limited liability company, (the "Debtor") commenced its bankruptcy case by filing a voluntary petition under chapter 11 of the Bankruptcy Code on January 18, 2022, (the "Petition Date"). The Debtor elected subchapter V on its bankruptcy petition and is a small business debtor as defined by the Bankruptcy Code.

8. The United States Trustee (the "UST") appointed (or soon will appoint) a subchapter V trustee (the "Trustee").

9. The Debtor continues to manage its financial affairs, operate its business, and administer its bankruptcy estate as a debtor in possession.

10. The Debtor was formed as a Delaware limited liability company in 2009.

11. The Debtor is a national specialty retailer selling high-end, ready-to-wear women's apparel with its main office in Beverly Hills, California, ten (10) retail stores across seven (7) states in the United States, an office New York City, New York, and over 50 fulltime

1 employees. The Debtor's retail business is generally known to the public and branded as  
2 "Escada." The Debtor uses the "Escada" brand via a license agreement and does not own any  
3 intellectual property rights in connection with the "Escada" brand.

4 12. For several decades, Escada had been a global retail brand for high-fashion, high-  
5 end, ready-to-wear apparel for women, with an emphasis on high-fashion evening wear.

6 13. On a global scale, Escada has various retail stores and subsidiaries in several  
7 countries in Europe, including but not limited to Spain, England and Germany. Escada also has  
8 retail stores in North America, including the Debtor, which operates Escada's brick-and-mortar  
9 retail business only in the United States.

10 14. Historically, Escada (under its prior ownership and prior management) had run its  
11 affairs in an unprofitable manner: (1) over-aggressive expansion into new, untested, and/or  
12 unprofitable markets and store locations; (2) overpriced commercial retail leases; (3) expensive  
13 management overhead and poor leadership; and (4) failure to update the brand so as to keep it  
14 relevant with changing tastes and generational shifts.

15 15. By 2019, the Escada business on a global scale was in deep distress and could not  
16 continue. At that time, the Debtor, together with other subsidiaries of Escada's then-parent  
17 company, was acquired by new ownership (which is now the current ownership and  
18 management).

19 16. At the time of the acquisition of Debtor in 2019, Escada had 29 subsidiaries in 22  
20 countries, all of which were financially distressed.

21 17. In December 2019, the Debtor devised and began implementation of a plan to turn  
22 around the United States Escada retail business. Debtor believed that the business could be  
23 operated at a profit if fundamental business-model changes were implemented, such as  
24 overhauling the Debtor's technological suite and reducing speed to market by shifting supply  
25 chains from Asia to Europe. Debtor's turnaround plan was also contingent upon Debtor's ability  
26 to sell product at Debtor's physical locations because ecommerce sales were minimal.

18. However, what was not – and could not be – known at the time of the acquisition in November 2019, was that an unprecedented, global, catastrophic, and life-changing event with severe economic consequences was on the immediate horizon – the Covid-19 pandemic.

**B. Covid-19 and Events Leading to the Debtor's Bankruptcy Filing**

19. In December 2019, just one month after the acquisition and just as the Debtor's transformation plan was being put into effect, the novel corona virus, known to us now as Covid-19, was quietly spreading in certain regions of Asia, unbeknownst to the rest of the world.

20. From December 2019 through February 2020, the Debtor prepared to implement a number of business-model and operational changes with the goal of making the United States Escada retail business profitable and correct the mistakes of its prior management and prior owners.

21. However, in March 2020, the world drastically changed, and set the Debtor on course for this current bankruptcy filing.

22. On or about March 15, 2020, the City of Los Angeles declared a state of emergency with shelter in place orders. In the following days, many business and financial centers across the United States came to a near total standstill as the nation was gripped by the Covid-19 crisis.

23. The Debtor invites the Court's attention to this news article from USA Today summarizing when thirty-eight states issued various shelter-at-home orders due to the Covid-19 pandemic between March 19, 2020, and April 1, 2020:

<https://www.usatoday.com/story/news/nation/2020/03/30/coronavirus-stay-home-shelter-in-place-orders-by-state/5092413002/>

The same information is generally summarized in the table below for ease of reference:

3/19/20	California
3/20/20	New York
3/20/20	Oregon
3/20/20	Illinois
3/21/20	New Jersey
3/22/20	Connecticut
3/22/20	Louisiana

3/23/20	Indiana
3/23/20	Michigan
3/24/20	Delaware
3/24/20	Wisconsin
3/25/20	Colorado
3/25/20	Idaho
3/25/20	Kentucky

3/28/20	Kansas
3/28/20	Rhode Island
3/30/20	Tennessee
3/30/20	Arizona
3/30/20	Kentucky
3/30/20	Maryland
3/31/20	Maine



3/23/20	Massachusetts	3/25/20	Minnesota	3/31/20	Texas
3/23/20	Ohio	3/25/20	Vermont	4/1/20	Florida
3/23/20	Pennsylvania	3/26/20	Montana	4/1/20	Georgia
3/23/20	West Virginia	3/27/20	North Carolina	4/1/20	Mississippi
3/23/20	Washington	3/27/20	Alaska	4/1/20	Nevada
3/23/20	Hawaii	3/27/20	New Hampshire		

24. In the span of just 12 days, all fifteen (15) of the Debtor's then-active stores in eight (8) States were shuttered due to lockdown restrictions.

25. Due to rising concerns about Covid-19 in February 2020 before the lockdowns, the U.S. stock market had plummeted, with the Dow Jones Industrial Average dropping from a high of nearly 30,000 to near 20,000 points, having a significant impact on general consumer behavior and sales in the luxury retail fashion industry.

26. In late March 2020, the United States federal government responded with historic economic aid, passing the CARES Act and providing approximately \$3 trillion of stimulus to the economy, which may have bolstered the stock market's recovery, but such economic stimulus did nothing to help retail businesses such as the Debtor, which rely on foot traffic from customer shopping in stores to generate sales. Unfortunately, the Debtor was not eligible for any of these stimulus payments and was left with no support during these unprecedented times. In addition, as long as the pandemic lockdowns continued and stores remained closed, or shoppers refrained from shopping due to deep concerns about their health and safety, the Covid-19 recession for retail businesses would continue.

27. For the past 21 months from March 2020 to December 2021, the Debtor reduced its overhead expenses by an estimated \$13,383,037.40 and entered into negotiations with its commercial landlords for rent relief at all store locations.

28. Nonetheless, the past 21 months have been a marked state of tremendous uncertainty for the world's health and economic affairs brought on by an unprecedented pandemic, followed by an unprecedented recession, then unprecedented trillions of dollars of government aid, none of which has prevented the ongoing uncertainty posed by Covid-19

1 variants and the attendant on-again-off-again lockdowns across the nation and around the world,  
2 all of which makes business in the current economic environment very difficult.

3 29. Some commercial landlords have been reasonable, and the Debtor has negotiated  
4 many workouts with its various landlords during 2020 and 2021. However, there remain  
5 multiple landlords that have remained obstinate, and the end of the government's Covid-19 anti-  
6 eviction and anti-foreclosure protections are for many landlords a herald's call to commence  
7 lawsuits and eviction. It is because of the consequences of the Covid-19 pandemic that Debtor  
8 has been forced to file bankruptcy to restructure its business affairs.

9 30. The Debtor was able to reach deals with landlords for three (3) of the then-fifteen  
10 (15) store locations.

11 31. Of the remaining twelve (12) stores where deals had not yet been reached,  
12 negotiations are ongoing with landlords for three (3) of these locations, while landlords for the  
13 other nine (9) stores did not offer any concessions.

14 32. The Debtor cannot survive ongoing litigation with these landlords and the  
15 attendant litigation costs and potential liability for breach of those leases.

16 33. Accordingly, the Debtor determined in its reasonable business judgment that it  
17 was in the best interest of its estate to file this current bankruptcy case to preserve the going-  
18 concern value of its business and save the jobs of its employees.

19 34. The Debtor intends to propose a subchapter V plan in good faith to reorganize its  
20 financial affairs, repay its creditors, and avoid a senseless and unnecessary liquidation.

21 **C. Secured Creditors**

22 35. The Debtor has three secured creditors (each a "Secured Creditor" and  
23 collectively, the "Secured Creditors").

24 36. Eden Roc International, LLC ("Eden Roc") has a first-position security interest  
25 perfected by the filing of a UCC-1 on substantially all the Debtor's assets and a secured debt of  
26 approximately \$579,025.32.

1 37. Mega International, LLC (“Mega”) has a second-position security interest  
2 perfected by the filing of a UCC-1 on substantially all the Debtor’s assets and a secured debt of  
3 approximately \$1,506,953.

4 38. Escada Sourcing and Production, LLC (“ESP”) is a true consignor, and  
5 substantially all of the Debtor’s inventory is owned by ESP via a consignment agreement  
6 between the parties. ESP recorded a UCC-1 to give the world notice of its consignment. The  
7 Debtor and Secured Parties contend that ESP is a true consignor. However, for the purpose of  
8 use of cash collateral, to the extent that ESP might be considered a secured creditor with an  
9 interest in cash collateral, ESP consents to the use of cash collateral set forth in the Budget.

10 39. As set forth in the UCC report from the State of Delaware attached as **Exhibit 7**  
11 to the Declaration of John-Patrick M. Fritz, Esq. (the “Fritz Declaration”) the following UCC-1  
12 liens have been recorded against the Debtor as of the Petition Date.

13 40. A UCC-1 financing statement (filing number 2020 4572691) filed on July 2,  
14 2020, for secured party Eden Roc, providing notice of a blanket lien against substantially all of  
15 the Debtor’s property.

16 41. A UCC-1 financing statement (filing number 2020 4572923) filed on July 2, 2020,  
17 for secured party Mega, providing notice of a blanket lien against substantially all of the  
18 Debtor’s property.

19 42. A UCC-1 financing statement (filing number 2021 1151423) filed on February  
20 11, 2021, for secured party ESP, providing notice of the consignment and a lien on all inventory.

21 43. A UCC-1 financing statement (filing number 2021 1151456) filed on February  
22 11, 2021, for secured party Mega, providing notice of a blanket lien against substantially all of  
23 the Debtor’s property.

#### 24 CASH COLLATERAL USE

25 44. The Debtor requires the use of cash collateral to maintain and operate its business  
26 and preserve its going concern value by paying ordinary and necessary expenses, as set forth in  
27 the Budget through April 22, 2022. The payment of the expenses reflected in the Budget are  
28

necessary to avoid immediate and irreparable harm, and they are in in the best interest of the estate. A true and correct copy of the Budget is attached as **Exhibit 1** hereto.

45. The Debtor's Secured Creditors have consented to the Debtor's use of cash collateral as set forth in the Budget.

46. No pre-petition debt service payments will be made to Secured Creditors, but a payment for post-petition inventory may be paid, at a discount, to ESP in or around April 2022 (the Budget ends the week of April 15, 2022).

47. The Debtor submits that the relief requested by the Debtor pertaining to the use of cash collateral does not contain any of the following provisions, except as otherwise indicated below:

<b><u>Provision</u></b>	<b><u>Cash Coll.</u></b>
Cross-collateralization clauses	No
Provisions or findings of fact that bind the estate or all parties in interest with respect to the validity, perfection or amount of the secured party's pre-petition lien or debt or the waiver of claims against the secured creditor.	No
Provisions or findings of fact that bind the estate or all parties in interest with respect to the relative priorities of the secured party's pre-petition lien.	No
Provisions that operate, as a practical matter, to divest the Debtor of any discretion in the formulation of a plan or administration of the estate or to limit access to the court to seek any relief under other applicable provision of law.	No
Waivers of 11 U.S.C. § 506(c), unless the waiver is effective only during the period in which the Debtor is authorized to use cash collateral or borrow funds.	No
Releases of liability for the creditor's alleged prepetition torts or breaches of Contract.	No
Waivers of avoidance actions arising under the Bankruptcy Code.	No
Provisions that deem prepetition secured debt to be postpetition debt or that use postpetition loans from a prepetition secured creditor to pay part or all of that secured creditor's prepetition debt	No
Provisions that prime any secured lien	No

Automatic relief from the automatic stay upon default, conversion to chapter 7, or appointment of a trustee.	No
Waivers of procedural requirements, including those for foreclosure mandated under applicable non-bankruptcy law, and for perfection of replacement liens.	No
Adequate protection provisions which create liens on claims for relief arising under 11 U.S.C. §§ 506(c), 544, 545, 547, 548 and 549.	No
Waivers, effective on default or expiration, of the Debtor's right to move for a court order pursuant to 11 U.S.C. § 363(c)(2)(B) authorizing the use of cash collateral in the absence of the secured party's consent	No
Provisions that grant a lien in an amount in excess of the dollar amount of cash collateral authorized under the applicable cash collateral order.	No
Provisions providing for the paying down of prepetition principal owed to a creditor.	No
Findings of fact on matters extraneous to the approval process.	No

48. The Debtor requires a waiver of the 14-day stay provided for under Bankruptcy Rule 6004 because the Debtor needs to use cash collateral as soon as possible to maintain the Debtor's business as a going concern for the benefit of the Debtor's estate. The Debtor requests that any applicable stay, including the stay provided under Bankruptcy Rule 6004, be waived to allow Order on this Motion to become immediately effective. Immediate use of cash collateral is necessary to avoid immediate and irreparable harm, as the Budget's expenses are for immediate necessary expenses, such as payroll, insurance, rent, and utilities, all of which are needed to preserve the value of ongoing operations.

#### **PREPETITION WAGES AND PREPETITION PAYROLL**

49. The Debtor employs approximately 58 employees (collectively referred to herein as "employees").

50. Employee travel and business expenses are submitted weekly and repaid in arrears after review and approval.

51. The Debtor makes matching contributions to employees' 401k retirement plans. If an eligible employee contributes up to 100% of his or her compensation as a pre-tax deferral, the Debtor makes a matching contribution of 50%, limited to \$1,000 of compensation each year.

52. The Debtor provides full-time employees with comprehensive benefits, paid time off, holidays, savings account options, 401k retirement plan, and commuter benefits. The Debtor provides employees with flexible spending accounts for up to \$2,750 annually in covered health care costs and up to \$5,000 for reimbursement for dependent care. The Debtor provides employees with up to \$270 per month in parking or transit benefits. The Debtor provides employees with basic life insurance and accidental death and dismemberment insurance equal to one-times the employee's annual salary up to a maximum of \$200,000; life insurance premiums in excess of \$50,000 is considered income to the employee. The Debtor also provides employees with short-term and long-term disability insurance.

53. Payroll is paid through the third-party ADP, which makes deductions for any applicable workers compensation contributions, medical benefit contributions, federal and state withholding taxes, and payroll taxes.

54. The Debtor has two payrolls: RW6, paid 24 times in one year in approximately 14- or 15-day intervals; and RW7, paid 26 times in one year in approximately 14-day intervals. The next payroll for RW6 is due on January 28, 2022, and will include a prepetition stub period of 1/15/2022 to 1/18/2022; and the next payroll for RW7 is due on January 21, 2022, and will include a prepetition stub period of 1/8/2022 to 1/18/2022 (the "Prepetition Payroll"). The amounts for the Prepetition Payroll are within the limits of § 507(a)(4) of \$13,650 per employee.

55. **Exhibit 2** to my Declaration is an example of the three recent payrolls<sup>3</sup> for RW6 and RW7, which summarizes the employees and independent contractors, the total amount of the typical payroll, demonstrating that the Prepetition Payroll is well within the limit of \$13,650 per employee. Out of respect for personal privacy, the exhibit does not show the employees' names, but a version with employees' names is available on a confidential basis to the U.S. Trustee and Trustee upon request. The exhibit shows the amounts allocated for healthcare,

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<sup>3</sup> RW6 has four employees, and RW7 has approximately 50 employees, but Exhibit 2 shows 12 lines of data for RW6 and shows more than 150 lines of data for RW7 because three payrolls for each are being shown, i.e. for RW6, the same 4 employees over three payrolls, and for RW7, the same approximately 50 employees over three payrolls.

taxes, workers comp, and federal and state unemployment, etc. None of the employees to paid Prepetition Payroll are insiders. The exhibit is an estimate and approximation of what will be paid in the forthcoming payrolls (which have not yet been generated), and the past three payrolls have been summarized below here for ease of reference:

**RW6**

Pay Date	Payroll	# of Employees
12/15/2021	\$27,603.67	4
12/30/2021	\$24,714.24	4
1/14/2022	\$22,116.43	4

**RW7**

Pay Date	Payroll	# of Employees
12/10/2021	\$102,103.04	50
12/23/2021	\$133,100.42	50
1/7/2022	\$101,106.63	50

56. All of the employees to which the Debtor seeks to pay Prepetition Payroll for the prepetition period are still employed by the Debtor (a small number of employees may be terminated due to store closings, but their claims are within the statutory limit and must be paid in full, therefore for the sake of administrative convenience, the Debtor seeks to pay them at this time). The Debtor submits that approval to honor the Prepetition Payroll for the Prepetition Period, including all federal and state withholding taxes, payroll taxes, employer matching 401(k) contributions, and payroll service fees, will not render the estate administratively insolvent (as demonstrated by the cash collateral budget). The Debtor's employees are integral to the Debtor's continued operation and the generation of revenue, while preserving the value of the estate. In short, the Debtor cannot continue to operate and reorganize without the employees. If the Debtor does not continue to pay its employees their ordinary and earned wages, salaries, commissions, and bonuses, the employees will likely quit. Without employees, the Debtor's operations and the value of its business will be severely impaired, if not eviscerated

altogether. The source of the funds to be used to honor and pay the Prepetition Payroll is the Debtor's cash, which is the cash collateral of secured creditors. The Debtor has submitted a budget and motion for court authority to use cash collateral to pay the Prepetition Payroll.

#### UTILITIES

57. To operate its business, the Debtor receives water, gas, electricity, sewer, garbage telephone, internet, and similar utility services from a number of utility companies (each a "Utility Company," and collectively, the "Utility Companies"). Given the importance of the services provided by the Utility Companies to the Debtor's business, it is crucial that the means of providing adequate assurance to the Utility Companies which provide utility services to the Debtor be determined so that there is no interruption in the services provided.

58. Prior to the commencement of the Debtor's bankruptcy case, the Utility Companies listed in **Exhibit 3** to my Declaration provided utility services to the Debtor. The Debtor intends to provide adequate "assurance of payment" by providing each of the Utility Companies listed in **Exhibit 3** with a cash deposit, as authorized by the Bankruptcy Code, in the amounts set forth in **Exhibit 3**, provided that the Debtor will continue to utilize such services. The proposed deposit amounts were determined based on an average of the three (3) monthly ledgers reflecting expenses the Debtor incurred for the respective Utility Companies. To the extent that a deposit is already in place with a particular Utility, such amount was deducted (or will be deducted) from the proposed deposit sought herein. The source of funds to be used to pay the cash deposits to the Utility Companies will be the Debtor's post-petition revenues and cash on hand, and cash collateral. The proposed deposits are reflected in the cash collateral budget.

59. Due to the voluminous nature of three bills per utility per location, the Debtor is not attaching the bills themselves, but the summary as set forth in **Exhibit 3**.

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## CUSTOMER LOYALTY PROGRAMS

60. The Debtor has instituted several customer programs to remain competitive and to enhance its customer base. As of the Petition Date, the Debtor's customer programs (collectively, the "Customer Programs") consist of the following:

61. Merchandise Credits and Gift Cards. Merchandise credits arise when a customer purchases a product in the store and later returns the product to the store without a receipt. Rather than provide the customer with a cash refund, the store gives the customer a credit that can be applied, up to the amount of the credit, to purchase goods in the store. Merchandise credits do not expire. Gift Cards are sold at the Debtor's stores and online, and cannot be redeemed for cash. Gift cards can be reloaded and balances checked at any of the Debtor's stores and online and do not expire. The Debtor believes that the outstanding obligations on account of unredeemed merchandise credit and gift cards totals approximately \$150,000 as of the Petition Date. Historically, roughly 75% of the merchandise credits and gift cards are redeemed by customers. This balance represents credits issued over several years.

62. Customer Consignment Program. From time to time, because of COVID-19 concerns deterring in-store shopping, the Debtor may allow certain VIP customers to order items remotely and try them on at home, before being billed for those items. These customers may then return unwanted items and be billed for the items that they elect to keep.

63. The Debtor seeks authority in its discretion to honor the prepetition obligations incurred under the Customer Programs. The Debtor also seeks authority, in its discretion, to continue to honor the Customer Programs in the ordinary course of business. Such Customer Programs have been provided in the Debtor's ordinary course of business and are essential for the Debtor to stay competitive in its industry.

64. The Debtor is seeking the relief requested herein in order to maintain customer confidence during the Case. Absent such relief, the Debtor's customer relations will be severely and irreparably harmed at a time when customer loyalty and patronage is extremely critical to the Debtor and the Debtor's ability to maximize value for the benefit of all of the parties.

**PREPETITION TAX OBLIGATIONS**

65. In the ordinary course of their business, the Debtor collects, withholds and incurs Taxes that include sales and use, business and regulatory fees, customs duties, and other taxes and fees (the “Taxes”) payable to various governmental taxing and licensing authorities (the “Taxing Authorities”). The Debtor is required to remit the sales and use taxes collected in connection with the sale of goods at its stores to the applicable Taxing Authorities on a periodic basis, usually monthly in arrears for the prior month. Many governmental authorities where the Debtor operates its business require that the Debtor obtain a business license and pay corresponding occupational fees and/or fees associated with the filing of an annual report with such jurisdictions. Taxing authorities also impose custom duties for the importation of goods. The requirement for a company to obtain a business license varies according to the tax law of the jurisdictions, and depends on many factors, including gross receipts.

66. The Debtor operates in seven (7) States, which each impose different tax obligations on the Debtor in connection with its business and operations. The Debtor remits the Taxes to various federal, state and local government authorities in the ordinary course of business. Taxes are remitted by the Debtor through checks and electronic transfers that are processed through its banks and other financial institutions.

67. Since the Taxes generally are paid in arrears, the Debtor holds the Taxes for a period of time before remitting them to the appropriate Taxing Authorities. As such, some of the Taxing Authorities were not paid for all prepetition Taxes prior to the Petition Date. As of the Petition Date, the Debtor has collected and retained approximately \$50,000.00 in prepetition Taxes for which payment is due in the ordinary course of business.

68. Other Taxing Authorities may have been sent checks with respect to Taxes that may or may not have been presented or cleared as of the Petition Date. With respect to this category, the Debtor requests authority, in its discretion and to the extent applicable, to issue postpetition replacement checks to those Taxing Authorities that have not presented or cleared prepetition checks issued on account of Taxes.



1 and in order to minimize, as much as possible, the administrative costs to the estate associated  
2 with providing notice to all creditors, the Debtor requests that, with respect to matters for which  
3 the Bankruptcy Code or the Bankruptcy Rules authorize the Court to limit or modify the manner  
4 of providing notice, the Court authorize the Debtor to deliver notices only to the following  
5 persons/entities:

- 6 (i) The Office of the United States Trustee;
- 7 (ii) The Subchapter V Trustee;
- 8 (iii) The creditors holding 20 largest unsecured claims in this case or, if and when  
9 appointed, counsel for the Official Committee of Unsecured Creditors;
- 10 (iv) Secured creditors or their counsel;
- 11 (v) Parties who file with the Court and serve upon the Debtor requests for special  
12 notice; and
- 13 (vi) Any party against whom direct relief is sought by motion, application or  
14 otherwise, including, by way of example and without limitation, the non-debtor  
15 party to an executory contract being assumed or rejected, parties asserting interests  
16 in property being sold, and the like.

17 73. The Debtor expects to reduce administrative costs as a result of the noticing  
18 procedures proposed herein and would like to effectuate such reductions in costs as soon as  
19 practicable. Therefore, the Debtor believes that bringing this request on an emergency basis is  
20 warranted.

21 74. Unless otherwise ordered by the Court, the limitation on notice proposed by the  
22 Debtor shall not apply to the matters or proceedings referred to in Bankruptcy Rules 2002(a)(1)  
23 (meeting of creditors), 2002(a)(4) (hearing on the dismissal or conversion of the case),  
24 2002(a)(5) (time fixed to accept or reject a proposed modification of a plan), 2002(b) (time fixed  
25 for filing objections and hearings to consider approval of a disclosure statement and  
26 confirmation of a plan – recognizing that a disclosure statement is not required in subchapter V  
27 unless ordered for cause shown), 2002(d) (notice to equity security holders) and 2002(f) (special  
28

meetings of creditors), which matters or proceedings shall be noticed in accordance with such Bankruptcy Rules.

75. If the Debtor's motion to limit notice is granted, the Debtor proposes to inform all creditors and other parties in interest of notice procedures set forth therein, including a creditor's and party in interest's ability to file a request for special notice, if such party would like to receive all notices filed and served in the Case by sending such persons a notice, by regular first class mail, in the form attached hereto as **Exhibit 4** (the "Notice of Procedures"). The Debtor submits that serving the Notice of Procedures on all creditors and parties in interest provides such creditors and parties in interest with the information that they need in order to request special notice of all notices to be filed in this Case, should such party desire to do so.

76. In order to minimize administrative expenses and save the Debtor, and ultimately the creditors, considerable printing and copying costs, while at the same time, still providing parties in interest with notice of the various pleadings filed in this case, the Debtor suggests that for each pleading filed in this case, service shall be completed by mailing a notice to all parties that are required to be served with such pleading that informs the parties of the title of the pleading that has been filed, the location, time, date and hearing to take place, if any. Additionally, the notice will state that should any party reading the notice want an electronic copy or a hard copy of the pleading, such parties can obtain them by providing a written request by email or mail to Debtor's counsel. A notice similar to the notices that will be sent out pursuant to the foregoing procedures is attached hereto as **Exhibit 5**. The Debtor submits that the Court should approve this service procedure as it will save the estate substantial fees while at the same time ensuring that parties in interest receive the information that they need to in order to make informed decisions regarding the Debtor's case and particular pleadings.

#### **REJECTION OF LEASES FOR CLOSING STORES**

77. The Debtor has seven (7) retail stores located throughout six (6) states in the United States (collectively, the "Retail Stores"), which are operated and are leased by the

Debtor. In addition to the Retail Stores, the Debtor operates three (3) other retail stores, which are leased by an affiliate of the Debtor, Escada America Management LLC.

78. In addition to the Retail Stores, the Debtor also leases office space in New York City, NY.

79. Prior to the Petition Date, the Debtor made significant efforts to streamline its operations and reduce operating expenses, both at the corporate overhead level and at the Retail Stores level. However, notwithstanding the Debtor's efforts, the Debtor has not been able to generate the revenues necessary to sustain operations at all of its existing Retail Stores.

80. The Debtor has analyzed the performance of its existing Retail Stores to determine which of the Retail Stores are underperforming. Based upon such analysis, the Debtor has identified a total of five (5) Retail Stores that are among the least profitable store locations and which the Debtor has determined, in the exercise of its business judgment, should be closed without delay (collectively, the "Closing Stores"). A list which identifies the Closing Stores and their addresses, as well as the names and addresses of the landlords for the Closing Stores is attached as **Exhibit 6** hereto.

81. The Debtor believes that the rent and other obligations payable under the Leases are generally at or above the current market. Accordingly, the Debtor does not believe that the marketing and assignment of the Leases to third parties would result in any net recovery for its bankruptcy estate. As a result, the Debtor has determined that the cost to the Debtor of continuing to occupy the Closing Stores, and of performing its obligations under the Leases for the Closing Stores and incurring unnecessary administrative expenses, is burdensome, and that rejection of the Leases for the Closing Stores is therefore in the best interests of the Debtor's estate and creditors.

82. Given the Debtor's determination that the Closing Stores are unprofitable store locations, each day that such Closing Stores remain open results in significant financial losses (and increased administrative expense) to the Debtor's bankruptcy estate, which must be avoided to preserve the value of the Debtor's assets, conserve the Debtor's resources and cash,

1 and maximize the Debtor's ability to successfully reorganize in this case. As such, the Debtor  
2 has determined that having to file the motion to obtain Court authority to reject the Leases on  
3 regular notice would result in a material loss of the Debtor's cash and accrual of administrative  
4 claims for unpaid rent, with no benefit to the estate. Accordingly, the Debtor is seeking relief  
5 on an expedited basis.

6 83. For the reasons noted above, the Debtor is seeking the entry of an order  
7 authorizing the Debtor to immediately reject the unexpired non-residential real property leases  
8 (collectively, the "Leases," and individually a "Lease") for the Closing Stores identified in  
9 **Exhibit 6** hereto. Due to the large number and voluminous nature of the Leases, the Debtor has  
10 not attached copies of the Leases. However, complete copies of one or more of the Leases will  
11 be provided upon written request to counsel for the Debtor, whose contact information is set  
12 forth on the upper left hand corner of the first page of this pleading.

13 84. The Debtor seeks to reject each of the Leases for the Closing Stores effective as  
14 of the Petition Date, as Debtor has already vacated the premises.

15 85. The Debtor is continuing to evaluate the remaining leases and may elect to reject  
16 other leases at a later date.

17 86. The granting of Debtor's motion to reject the leases is without prejudice to  
18 landlords and parties in interest from asserting administrative claims at a later date. Debtor  
19 reserves all rights, claims, and defenses.

20 87. The Debtor believes that it has removed all owned personal property assets (the  
21 "Remaining Personal Property") located at the Closing Stores as of the Petition Date. However,  
22 out of an abundance of caution and solely to the extent that the Debtor retained (or retains) any  
23 ownership interest in any Remaining Personal Property, the Debtor seeks authority to abandon  
24 any Remaining Personal Property that remain at the Closing Stores as of the Petition Date.

25 88. The Debtor believes that the costs associated with liquidating any Remaining  
26 Personal Property at the Closing Stores will likely approach or exceed the value of such assets.

1 Accordingly, the Debtor believes that the Remaining Personal Property at the Closing Stores, if  
2 any, have inconsequential value to the Debtor's estate and should be abandoned.

3 I declare and verify under penalty of perjury that the foregoing is true and correct to the  
4 best of my knowledge, information and belief.

5 Executed on this 18th day of January 2022, at Morristown, New Jersey.

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Kevin J Walsh  
Kevin Walsh, Declarant

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## **Exhibit 1**

**Escada America LLC**  
**Cash flow Projections**

\$ in Thousands, Except per Unit Data

	WE	WE	WE	WE	WE	WE	WE	WE	WE	WE	WE	WE	WE	TOTAL
<i>Fcst / Act</i>	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST	FCST
<i>Projection Week</i>	1	2	3	4	5	6	7	8	9	10	11	12	13	13
<i>Week Ending</i>	01/21/22	01/28/22	02/04/22	02/11/22	02/18/22	02/25/22	03/04/22	03/11/22	03/18/22	03/25/22	04/01/22	04/08/22	04/15/22	04/15/22
<b>Beginning Cash (1)</b>	<b>\$1,029</b>	<b>\$994</b>	<b>\$1,000</b>	<b>\$903</b>	<b>\$949</b>	<b>\$917</b>	<b>\$928</b>	<b>\$844</b>	<b>\$890</b>	<b>\$873</b>	<b>\$864</b>	<b>\$796</b>	<b>\$842</b>	<b>\$1,029</b>
( + ) FP Receipts	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$930
( + ) OU Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
( + ) WHS Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
( + ) Other Receipts (2)	-	20	-	-	-	20	-	-	-	-	20	-	-	60
<b>Total Receipts</b>	<b>\$72</b>	<b>\$92</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$92</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$92</b>	<b>\$72</b>	<b>\$72</b>	<b>\$990</b>
( - ) Consignment Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
( - ) HQ Personnel	-	(20)	-	(20)	-	(20)	-	(20)	-	(20)	-	(20)	-	(120)
( - ) Store Personnel	(33)	-	(33)	-	(33)	-	(33)	-	(33)	-	(33)	-	(33)	(230)
( - ) Store Retention Bonus 2 (3)	(13)	-	(13)	-	(14)	-	(14)	-	(19)	-	(19)	-	(11)	(102)
( - ) Store Retention Bonus 1 (3)	-	-	-	-	(18)	-	-	-	-	-	-	-	-	(18)
( - ) Selling and Shipping	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(33)
( - ) Store Rent	-	-	(97)	-	-	-	(97)	-	-	-	(97)	-	-	(291)
( - ) Financial Charges	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(14)
( - ) Benefits	-	(55)	-	-	-	(55)	-	-	-	(55)	-	-	-	(165)
( - ) Misc. (Facilities & Other) (4)	(57)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(81)
( - ) Utilities, Telephones, Networks	-	(5)	(21)	-	-	-	(5)	-	-	-	(5)	-	-	(36)
( - ) Taxes	-	-	-	-	(33)	-	-	-	(32)	-	-	-	(26)	(91)
<b>Total Disbursements</b>	<b>(\$106)</b>	<b>(\$86)</b>	<b>(\$169)</b>	<b>(\$26)</b>	<b>(\$104)</b>	<b>(\$81)</b>	<b>(\$155)</b>	<b>(\$26)</b>	<b>(\$89)</b>	<b>(\$81)</b>	<b>(\$159)</b>	<b>(\$26)</b>	<b>(\$75)</b>	<b>(\$1,180)</b>
<b>Weekly Net Operating Cash</b>	<b>(\$35)</b>	<b>\$6</b>	<b>(\$98)</b>	<b>\$46</b>	<b>(\$32)</b>	<b>\$11</b>	<b>(\$83)</b>	<b>\$46</b>	<b>(\$18)</b>	<b>(\$9)</b>	<b>(\$67)</b>	<b>\$46</b>	<b>(\$4)</b>	<b>(\$190)</b>
<b>Ending Cash</b>	<b>\$994</b>	<b>\$1,000</b>	<b>\$903</b>	<b>\$949</b>	<b>\$917</b>	<b>\$928</b>	<b>\$844</b>	<b>\$890</b>	<b>\$873</b>	<b>\$864</b>	<b>\$796</b>	<b>\$842</b>	<b>\$839</b>	<b>\$839</b>

(1) For 1/21/22, based on 1/14 cash balances from JPM.

(2) Liquidation sales to 3rd party retailers.

(3) Store retention bonuses developed to retain key talent.

(4) For the week ending 1/21/22, includes one time shipping, closing and supply purchases.

## **Exhibit 2**

COMPANY CODE	FILE NUMBER	POSITION ID	DIST #	PAY DATE	CHECK/VOUCHER NUMBER	GROSS PAY	TAKE HOME	DIRECT DEPOSIT : CK1-DD CHECKING 1	DIRECT DEPOSIT : CK2-DD CHECKING 2	NET PAY	REGULAR HOURS	OVERTIME HOURS	ADDITIONAL HOURS : V-VACATION	TOTAL HOURS	REGULAR EARNINGS	OVERTIME EARNINGS	ADDITIONAL EARNINGS : 7N SALES COMM	ADDITIONAL EARNINGS : AU AUTO ALLOW	ADDITIONAL EARNINGS : BN BONUS
RW6	000223	RW6000223	1	12/15/2021	00490003	2,254.75	1,535.33		1,535.33	0.00	75.83		7.00	82.83	2,254.75				
RW6	010640	RW6010640	1	12/15/2021	00490004	5,075.00	3,544.43	200.00	3,344.43	0.00	75.83			75.83	5,075.00				
RW6	010768	RW6010768	1	12/15/2021	00490002	11,940.58	8,688.15	8,688.15		0.00	80.00			80.00	4,583.34			300.00	6,987.24
RW6	010604	RW6010604	1	12/15/2021	00490001	8,333.34	5,324.38	5,324.38		0.00	75.83			75.83	8,333.34				
RW6	000223	RW6000223	1	12/30/2021	00520003	4,655.63	1,351.67		1,351.67	0.00	75.83		7.00	82.83	2,254.75			2,400.88	
RW6	010640	RW6010640	1	12/30/2021	00520004	5,752.88	3,492.58	200.00	3,292.58	0.00	75.83			75.83	5,075.00			677.88	
RW6	010768	RW6010768	1	12/30/2021	00520002	5,972.39	3,762.13	3,762.13		0.00	80.00			80.00	4,583.34		300.00	1,019.05	70.00
RW6	010604	RW6010604	1	12/30/2021	00520001	8,333.34	5,324.37	5,324.37		0.00	75.83			75.83	8,333.34				
RW6	000223	RW6000223	1	01/14/2022	00020003	2,254.75	1,553.14		1,553.14	0.00	75.83		7.00	82.83	2,254.75				
RW6	010640	RW6010640	1	01/14/2022	00020004	5,075.00	3,540.88	200.00	3,340.88	0.00	75.83			75.83	5,075.00				
RW6	010768	RW6010768	1	01/14/2022	00020002	6,453.34	4,913.63	4,913.63		0.00	80.00			80.00	4,583.34		300.00	1,500.00	70.00
RW6	010604	RW6010604	1	01/14/2022	00020001	8,333.34	4,799.39	4,799.39		0.00	75.83			75.83	8,333.34				

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ADDITIONAL EARNINGS : O- OTHER	TOTAL EARNINGS	FEDERAL INCOME - EMPLOYEE TAX	LIVED IN LOCAL - EMPLOYEE TAX	MEDICARE - EMPLOYEE TAX	SOCIAL SECURITY - EMPLOYEE TAX	SUI/SDI - EMPLOYEE TAX	WORKED IN STATE - EMPLOYEE TAX	FAMILY LEAVE INSURANCE - EMPLOYEE TAX	TOTAL EMPLOYEE TAX	VOLUNTARY DEDUCTION : 75 SUPPORTS	VOLUNTARY DEDUCTION : DNT-DENTAL	VOLUNTARY DEDUCTION : FS-FSA MEDICAL	VOLUNTARY DEDUCTION : L1 401K LOAN	VOLUNTARY DEDUCTION : MED-S125 MEDICAL	VOLUNTARY DEDUCTION : VIS-S125 VISION	TOTAL VOLUNTARY DEDUCTIONS	MEMO : G-GTL	MEMO : H- HRS-WRK	MEMO : X-MAX ELIG/COMP	TOTAL MEMOS
	2,254.75	127.45	59.09	29.19	124.80	1.30	84.46	11.52	437.81		6.50	20.83	39.32	214.02	0.94	281.61	0.45		2,254.75	2,255.20
	5,075.00	578.83		68.95	294.83	1.30	261.46		1,205.37		6.50			317.76	0.94	325.20	5.39		5,075.00	5,080.39
70.00	11,940.58	2,038.47		168.46	720.30				2,927.23		6.50			317.76	0.94	325.20	2.40			2.40
	8,333.34	1,804.80		116.08			452.92		2,373.80	290.34	7.80			336.02	1.00	635.16	17.24		8,333.34	8,350.58
4,655.63	127.45	59.09	64.00	273.65	1.30	84.46	11.52	621.47		2,400.88	6.50	20.83	39.32	214.02	0.94	2,682.49	0.45	2,254.75	2,255.20	
5,762.88	578.83		78.78	336.85	1.30	261.46		1,257.22		677.88	6.50			317.76	0.94	1,003.08	5.39	5,075.00	5,080.39	
5,972.39	433.82		81.92	350.27				866.01		1,019.05	6.50			317.76	0.94	1,344.25	2.40	4,653.34	4,655.74	
8,333.34	1,804.80		116.09			452.92		2,373.81	290.34		7.80			336.02	1.00	635.16	17.24	8,333.34	8,350.58	
2,254.75	127.68	59.95	29.49	126.09	1.30	84.72	11.52		440.75		6.50	0.08	39.32	214.02		0.94	260.86	0.45	2,254.75	2,255.20
5,075.00	560.55		68.99	295.00	1.30	257.15	25.93		1,208.92		6.50			317.76		0.94	325.20	8.27	5,075.00	5,083.27
6,453.34	745.53		88.89	380.09					1,214.51		6.50			317.76		0.94	325.20	2.40	4,653.34	4,655.74
8,333.34	1,774.67		116.08	496.36		452.92	11.67	35.42	2,887.12	290.34	7.80			336.02	11.67	1.00	646.83	17.24	8,333.34	8,350.58

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COMPAN Y CODE	FILE NUMBER	POSITION ID	DIST #	PAY DATE	CHECK/V OUCHER NUMBER	GROSS PAY	TAKE HOME	DIRECT DEPOSIT : CK1-DD CHECKIN G 1	DIRECT DEPOSIT : CK2-DD CHECKIN G 2	DIRECT DEPOSIT : CK3-DD CHECKIN G 3	DIRECT DEPOSIT : SV1-DD SAVINGS	DIRECT DEPOSIT : SV2-DD SAVINGS	NET PAY	REGULAR HOURS	OVERTIM E HOURS	ADDITION AL HOURS : 7H- HOLIDAY	ADDITION AL HOURS : PR- PERSONA L	ADDITION AL HOURS : SK-SICK	ADDITION AL HOURS : V- VACATIO N	TOTAL HOURS	REGULAR EARNING S	OVERTIM E EARNING S	ADDITION AL EARNING S : 7H- HOLIDAY	ADDITION AL EARNING S : 7N- SALES COMM	ADDITION AL EARNING S : BN- BONUS	ADDITION AL EARNING S : O- OTHER	ADDITION AL EARNING S : PR- PERSONA L
RW7	000340	RW7000340	1	12/10/2021	00490023	2,492.40	1,405.66	1,405.66					0.00	59.50		7.50				67.00	833.00		375.00	1,575.32		-290.92	
RW7	010788	RW7010788	1	12/10/2021	00490043	1,422.02	1,110.96	1,110.96					0.00	66.08						66.08	1,189.44			232.58			
RW7	010755	RW7010755	1	12/10/2021	00490003	3,653.85	2,409.48	2,409.48					0.00	76.00		8.00		4.00		88.00	3,653.85						
RW7	010317	RW7010317	1	12/10/2021	00490024	1,349.87	1,083.24	1,083.24					0.00	59.17		7.00				66.17	1,207.07		142.80				
RW7	010793	RW7010793	1	12/10/2021	00490025	1,526.00	1,110.26	1,110.26					0.00	68.33	1.17	7.00				76.50	1,024.95	26.33	105.00	369.72			
RW7	010670	RW7010670	1	12/10/2021	00490045	2,755.02	2,092.54	2,092.54					0.00	71.50		7.50				79.00	1,144.00		150.00	961.02	500.00		
RW7	010780	RW7010780	1	12/10/2021	00490004	515.27	442.59	442.59					0.00	33.25						33.25	399.00			116.27			
RW7	010761	RW7010761	1	12/10/2021	00490005	1,274.86	920.68	920.68					0.00	54.50		7.00	7.00			68.50	817.50		105.00	247.36			105.00
RW7	010782	RW7010782	1	12/10/2021	00490006	1,815.85	1,511.50	1,511.50					0.00	69.75		7.50				77.25	1,464.75		157.50	193.60			
RW7	010440	RW7010440	1	12/10/2021	00490039	2,145.66	1,259.97	1,259.97					0.00	74.75	0.67	7.50				82.92	1,046.50	14.07	187.50	897.59			
RW7	010800	RW7010800	1	12/10/2021	00490026	424.95	387.35	387.35					0.00	28.33						28.33	424.95						
RW7	010773	RW7010773	1	12/10/2021	00490010	3,653.85	2,855.30	2,855.30					0.00	80.00		8.00				88.00	3,653.85						
RW7	010721	RW7010721	1	12/10/2021	00490027	4,423.08	3,216.07	3,216.07					0.00	80.00		8.00				88.00	4,423.08						
RW7	010648	RW7010648	1	12/10/2021	00490019	2,692.31	1,125.54	1,125.54					0.00	80.00		8.00				88.00	2,692.31						
RW7	010771	RW7010771	1	12/10/2021	00490034	1,959.37	1,528.58	1,528.58					0.00	64.92		8.00			4.00	76.92	1,623.00		200.00	36.37			
RW7	001692	RW7001692	1	12/10/2021	00490029	777.00	598.74	598.74					0.00	30.00		7.00				37.00	630.00		147.00				
RW7	010794	RW7010794	1	12/10/2021	00490040	1,313.43	1,076.85	1,076.85					0.00	72.58	1.75					74.33	1,016.12	36.75		260.56			
RW7	010161	RW7010161	1	12/10/2021	00490032	1,196.48	587.60	587.60					0.00	60.33		7.50				67.83	844.62		150.00	201.86			
RW7	010775	RW7010775	1	12/10/2021	00490011	1,630.16	1,222.01	1,222.01					0.00	61.25		8.00				69.25	1,286.25		168.00	175.91			
RW7	000435	RW7000435	1	12/10/2021	00490030	4,142.15	2,417.07	2,367.07			50.00		0.00	63.33		7.50				70.83	1,899.90		375.00	1,867.25			
RW7	010668	RW7010668	1	12/10/2021	00490020	665.84	614.91	614.91					0.00	41.83						41.83	543.79			122.05			
RW7	010801	RW7010801	1	12/10/2021	00490031	1,314.00	1,121.39	1,121.39					0.00	65.50		7.50				73.00	1,179.00		135.00				
RW7	010567	RW7010567	1	12/10/2021	00490007	1,180.03	895.60	895.60					0.00	60.00		7.00				67.00	870.00		101.50	208.53			
RW7	001203	RW7001203	1	12/10/2021	00490035	2,254.97	1,396.65			246.65	500.00	650.00	0.00	55.58		7.50			8.00	71.08	778.12		187.50	1,089.35			
RW7	010776	RW7010776	1	12/10/2021	00490014	1,472.22	599.69	599.69					0.00	67.83	1.92					69.75	1,153.11	48.96		270.15			
RW7	010090	RW7010090	1	12/10/2021	00490001	1,672.00	1,248.14	1,248.14					0.00	64.00		16.00				80.00	1,337.60		334.40				
RW7	010770	RW7010770	1	12/10/2021	00490012	2,187.22	1,630.95	1,630.95					0.00	63.33		8.00				71.33	1,836.57		232.00	118.65			
RW7	010769	RW7010769	1	12/10/2021	00490036	3,461.54	2,469.58	2,469.58					0.00			8.00				8.00	3,461.54						
RW7	010789	RW7010789	1	12/10/2021	00490013	824.83	698.69	698.69					0.00	35.00						35.00	630.00			194.83			
RW7	020100	RW7020100	1	12/10/2021	21813414	1,364.94	1,098.70					1,098.70	67.83			8.00				75.83	1,220.94		144.00				
RW7	010792	RW7010792	1	12/10/2021	00490008	726.20	646.29	646.29					0.00	34.17						34.17	615.06			111.14			
RW7	010757	RW7010757	1	12/10/2021	00490041	2,494.01	1,823.56	1,823.56					0.00	73.67	0.50	7.00				81.17	1,473.40	15.00	140.00	865.61			
RW7	010787	RW7010787	1	12/10/2021	00490038	3,846.15	3,160.73	3,160.73					0.00	72.00		8.00			8.00	88.00	3,846.15						
RW7	010062	RW7010062	1	12/10/2021	00490046	3,985.26	2,609.72	2,609.72					0.00	80.00		8.00				88.00	1,440.00		200.00	1,745.26	600.00		
RW7	002904	RW7002904	1	12/10/2021	00490015	2,884.62	2,199.20				2,199.20		0.00	80.00		8.00				88.00	2,884.62						
RW7	000204	RW7000204	1	12/10/2021	00490042	614.21	545.30	545.30					0.00	20.92						20.92	614.21						
RW7	010686	RW7010686	1	12/10/2021	00490044	3,730.77	2,512.80		1,512.80		1,000.00		0.00	80.00		8.00				88.00	3,730.77						
RW7	010744	RW7010744	1	12/10/2021	00490021	1,722.82	1,406.45	1,406.45					0.00	66.33		7.00				73.33	1,193.94		126.00	402.88			
RW7	001029	RW7001029	1	12/10/2021	00490028	2,372.24	1,629.46	1,629.46					0.00	62.25		7.50				69.75	871.50		262.50	1,404.97		-166.73	
RW7	000313	RW7000313	1	12/10/2021	00490002	3,565.65	2,431.80	2,431.80					0.00	72.00		8.00			8.00	88.00	3,565.65						

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RW7	001299	RW7001299	1	12/10/2021	00490033	1,958.30	1,099.10	1,099.10										0.00	66.58	0.17	7.50						74.25	932.12	3.57	375.00	647.61					
RW7	010651	RW7010651	1	12/10/2021	00490022	1,345.53	1,028.95	1,028.95										0.00	66.50	0.58	7.00						74.08	931.00	12.18	98.00	304.35					
RW7	010791	RW7010791	1	12/10/2021	00490016	1,768.44	1,395.84	1,395.84										0.00	42.25		7.00				23.36	72.61	929.50			154.00	171.02					
RW7	010650	RW7010650	1	12/10/2021	25069850	1,148.83	889.59											889.59	54.75								54.75	766.50			382.33					
RW7	010560	RW7010560	1	12/10/2021	00490009	1,166.22	861.09	861.09										0.00	48.08		7.00	7.00	3.00				65.08	697.16		101.50	222.56			101.50		
RW7	010736	RW7010736	1	12/10/2021	00490037	246.30	212.25	212.25										0.00	16.42								16.42	246.30								
RW7	001759	RW7001759	1	12/10/2021	65265197	5,486.00	4,076.72											4,076.72	66.33		7.50						73.83			750.00	4,736.00					
RW7	010075	RW7010075	1	12/10/2021	00490047	3,212.08	2,094.77	2,094.77										0.00	80.00		8.00						88.00	3,212.08								
RW7	002731	RW7002731	1	12/10/2021	00490017	1,813.50	1,381.95	1,381.95										0.00	64.75	0.50	7.50				8.00	80.75	1,295.00	15.00	150.00	193.50						
RW7	010784	RW7010784	1	12/10/2021	00490018	454.74	414.51	414.51										0.00	22.92								22.92	320.88			133.86					
RW7	020003	RW7020003	1	01/05/2022	05340706	-197.30	-182.21											-182.21																-197.30		
RW7	020003	RW7020003	1	01/05/2022	05343336	197.30	182.21											182.21																197.30		
RW7	020003	RW7020003	1	01/05/2022	05342129	-543.40	-495.76											-495.76	-27.17									-27.17	-543.40							
RW7	020003	RW7020003	1	01/05/2022	05343335	543.40	495.76											495.76	27.17									27.17	543.40							
RW7	000340	RW7000340	1	01/07/2022	00014024	3,923.00	2,119.81	2,119.81										0.00	49.00	0.50	15.00						64.50	686.00	10.50	750.00	2,767.42					
RW7	010788	RW7010788	1	01/07/2022	00014044	1,080.00	866.04	866.04										0.00	60.00								60.00	1,080.00								
RW7	010755	RW7010755	1	01/07/2022	00014004	3,653.85	2,417.93	2,417.93										0.00	72.00		16.00				8.00		96.00	3,653.85								
RW7	010317	RW7010317	1	01/07/2022	00014025	1,995.00	1,536.07	1,536.07										0.00	57.25		14.00							71.25	1,603.00			392.00				
RW7	010793	RW7010793	1	01/07/2022	00014026	1,159.38	839.64	839.64										0.00	61.33	0.33	14.00							75.66	919.95	7.43	210.00	22.00				
RW7	010670	RW7010670	1	01/07/2022	00014046	1,974.07	1,515.32	1,515.32										0.00	46.67		15.00				15.00			76.67	746.72		300.00	127.35	500.00			
RW7	010780	RW7010780	1	01/07/2022	00014005	659.80	563.15	563.15										0.00	43.17									43.17	518.04					141.76		
RW7	010761	RW7010761	1	01/07/2022	00014006	1,317.06	956.61	956.61										0.00	59.75		14.00							73.75	896.25		210.00	210.81				
RW7	010782	RW7010782	1	01/07/2022	00014007	1,790.80	1,493.94	1,493.94										0.00	54.92		15.00				7.50			77.42	1,153.32		315.00	164.98				
RW7	010440	RW7010440	1	01/07/2022	00014040	2,584.16	1,529.23	1,529.23										0.00	73.58	0.67	15.00							89.25	1,030.12	14.07	375.00	1,164.97				
RW7	010800	RW7010800	1	01/07/2022	00014027	312.45	285.11	285.11										0.00	20.83									20.83	312.45							
RW7	010773	RW7010773	1	01/07/2022	00014011	3,653.85	2,862.55	2,862.55										0.00	80.00		16.00							96.00	3,653.85							
RW7	010721	RW7010721	1	01/07/2022	00014028	4,423.08	3,244.04	3,244.04										0.00	80.00		16.00							96.00	4,423.08							
RW7	010648	RW7010648	1	01/07/2022	00014020	2,692.31	975.43	975.43										0.00	64.00		16.00						16.00	96.00	2,692.31							
RW7	010771	RW7010771	1	01/07/2022	00014036	1,452.37	1,123.84	1,123.84										0.00	40.67		16.00							56.67	1,016.75		400.00	35.62				
RW7	001692	RW7001692	1	01/07/2022	00014031	696.57	541.27	541.27										0.00	5.17		14.00						14.00	33.17	108.57		294.00					
RW7	010794	RW7010794	1	01/07/2022	00014041	2,192.24	1,712.77	1,712.77										0.00	72.58	0.17								72.75	1,021.95	3.57		1,166.72				
RW7	010161	RW7010161	1	01/07/2022	00014033	1,168.38	569.39	569.39										0.00	36.75		15.00				3.00			54.75	514.50		300.00	308.88				
RW7	010775	RW7010775	1	01/07/2022	00014012	1,707.82	1,282.18	1,282.18										0.00	61.00		16.00							77.00	1,281.00		336.00	90.82				
RW7	020101	RW7020101	1	01/07/2022	00014034	825.88	719.25	719.25										0.00	36.67	0.58								37.25	806.74	19.14						
RW7	010668	RW7010668	1	01/07/2022	00014021	161.03	148.72	148.72										0.00	9.42									9.42	122.46					38.57		
RW7	010801	RW7010801	1	01/07/2022	00014032	1,962.08	1,644.20	1,644.20										0.00	56.92		15.00							71.92	1,024.56		270.00	667.52				
RW7	010567	RW7010567	1	01/07/2022	00014008	1,251.18	954.85	954.85										0.00	55.58		14.00				3.50			73.08	805.91		203.00	191.52				
RW7	001203	RW7001203	1	01/07/2022	00014037	1,521.98	921.52					271.52	650.00					0.00	41.50		15.00						12.00	68.50	581.00		375.00	265.98				
RW7	010776	RW7010776	1	01/07/2022	00014015	1,294.72	528.99	528.99										0.00	68.25									68.25	1,160.25					134.47		
RW7	010090	RW7010090	1	01/07/2022	00014002	1,672.00	1,246.79	1,246.79										0.00	64.00		16.00							80.00	1,337.60		334.40					
RW7	010770	RW7010770	1	01/07/2022	00014013	2,665.52	1,946.70	1,946.70										0.00	72.92		16.00							88.92	2,114.68		464.00	86.84				
RW7	010769	RW7010769	1	01/07/2022	00014038	3,461.54	2,478.03	2,478.03										0.00			16.00						28.00	44.00	3,461.54							
RW7	020003	RW7020003	1	01/07/2022	05343620	128.40	118.58											118.58	6.42										6.42	128.40						

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RW7	010773	RW70107 73	1	12/23/202 1	00510010	7,339.61	4,524.10	4,524.10						0.00	68.00					4.00				8.00	80.00	3,653.85				2,725.66
RW7	010721	RW70107 21	1	12/23/202 1	00510027	6,786.68	4,608.72	4,608.72						0.00	80.00										80.00	4,423.08				2,363.60
RW7	010648	RW70106 48	1	12/23/202 1	00510019	4,135.89	2,183.94	2,183.94						0.00	80.00										80.00	2,692.31				1,443.58
RW7	010771	RW70107 71	1	12/23/202 1	00510035	2,191.26	1,771.27	1,771.27						0.00	65.50								16.00	81.50	1,637.50				153.76	
RW7	001692	RW70016 92	1	12/23/202 1	00510029	1,090.32	823.01	823.01						0.00	36.92				5.00			10.00	51.92	775.32						
RW7	010794	RW70107 94	1	12/23/202 1	00510040	1,481.95	1,202.40	1,202.40						0.00	73.58	2.50									76.08	1,030.12	52.50		399.33	
RW7	010161	RW70101 61	1	12/23/202 1	00510033	1,346.11	690.10	690.10						0.00	64.17	0.08									64.25	898.38	1.68		446.05	
RW7	010775	RW70107 75	1	12/23/202 1	00510011	1,568.67	1,176.57	1,176.57						0.00	63.83				6.00						69.83	1,340.43			102.24	
RW7	000435	RW70004 35	1	12/23/202 1	00510030	3,903.21	2,267.64	2,217.64		50.00				0.00	58.92			0.50				5.50	64.92	1,767.60				1,835.61		
RW7	010668	RW70106 68	1	12/23/202 1	00510020	446.29	412.15	412.15						0.00	27.58										27.58	358.54			87.75	
RW7	010801	RW70108 01	1	12/23/202 1	00510031	1,636.67	1,380.65	1,380.65						0.00	68.67										68.67	1,236.06			400.61	
RW7	010567	RW70105 67	1	12/23/202 1	00510007	1,118.02	845.78	845.78						0.00	60.25						7.00	67.25	873.63				142.89			
RW7	001203	RW70012 03	1	12/23/202 1	00510036	1,914.13	1,183.04			33.04	500.00	650.00		0.00	55.17							16.00	71.17	772.38				741.75		
RW7	000297	RW70002 97	1	12/23/202 1	00510032	262.77	241.54	41.54			200.00			0.00	13.83										13.83	262.77				
RW7	010776	RW70107 76	1	12/23/202 1	00510014	1,255.33	511.59	511.59						0.00	62.50										62.50	1,062.50			192.83	
RW7	010090	RW70100 90	1	12/23/202 1	00510001	1,672.00	1,248.13	1,248.13						0.00	80.00										80.00	1,672.00				
RW7	010770	RW70107 70	1	12/23/202 1	00510012	2,128.25	1,592.22	1,592.22						0.00	67.58						4.00	71.58	1,959.82				52.43			
RW7	010769	RW70107 69	1	12/23/202 1	00510037	3,461.54	2,469.59	2,469.59						0.00												3,461.54				
RW7	020003	RW70200 03	1	12/23/202 1	05340706	197.30	182.21						182.21															197.30		
RW7	010704	RW70107 04	1	12/23/202 1	00510015	300.41	258.97	258.97						0.00	16.50										16.50	264.00			36.41	
RW7	020100	RW70201 00	1	12/23/202 1	00510013	683.76	590.32	590.32						0.00	66.33										66.33	1,193.94			119.82	
RW7	010792	RW70107 92	1	12/23/202 1	00510008	585.64	530.53	530.53						0.00	30.83										30.83	554.94			30.70	
RW7	010757	RW70107 57	1	12/23/202 1	00510041	1,271.80	876.49	876.49						0.00	53.50										53.50	1,070.00			201.80	
RW7	010787	RW70107 87	1	12/23/202 1	00510038	5,827.28	3,009.18	3,009.18						0.00	80.00										80.00	3,846.15				
RW7	010062	RW70100 62	1	12/23/202 1	00510046	2,931.13	1,960.12	1,960.12						0.00	79.50										79.50	1,431.00		900.13	600.00	
RW7	002904	RW70029 04	1	12/23/202 1	00510016	7,438.75	4,483.19				4,483.19			0.00	80.00										80.00	2,884.62				3,550.96
RW7	000204	RW70002 04	1	12/23/202 1	00510042	295.95	268.96	268.96						0.00	10.08										10.08	295.95				
RW7	010686	RW70106 86	1	12/23/202 1	00510044	3,730.77	2,512.80		1,512.80		1,000.00			0.00	80.00										80.00	3,730.77				
RW7	010744	RW70107 44	1	12/23/202 1	00510021	1,453.53	1,190.95	1,190.95						0.00	67.33										67.33	1,211.94			241.59	
RW7	001029	RW70010 29	1	12/23/202 1	00510028	930.92	618.11	618.11						0.00	57.17	1.08									58.25	800.38	22.68		274.59	
RW7	000313	RW70003 13	1	12/23/202 1	00510002	3,565.65	2,431.82	2,431.82						0.00	80.00										80.00	3,565.65				
RW7	001299	RW70012 99	1	12/23/202 1	00510034	2,587.13	1,454.75	1,454.75						0.00	73.42	0.17									73.59	1,027.88	3.57		1,555.68	
RW7	010651	RW70106 51	1	12/23/202 1	00510022	1,096.21	828.62	828.62						0.00	54.75				14.00						68.75	766.50			133.71	
RW7	010650	RW70106 50	1	12/23/202 1	25070233	849.06	669.71						669.71	51.83											51.83	725.62			123.44	
RW7	010560	RW70105 60	1	12/23/202 1	00510009	1,077.69	800.13	800.13						0.00	61.92										61.92	897.84			179.85	
RW7	001759	RW70017 59	1	12/23/202 1	65266362	18,802.10	11,557.20						11,557.20	70.00	4.00			7.00	22.50			137.50		241.00				2,802.10		
RW7	010075	RW70100 75	1	12/23/202 1	00510047	3,996.56	2,685.10	2,685.10						0.00	80.00										80.00	3,212.08				784.48
RW7	002731	RW70027 31	1	12/23/202 1	00510017	1,693.36	1,294.76	1,294.76						0.00	76.25	0.17									76.42	1,525.00	5.10		163.26	
RW7	010784	RW70107 84	1	12/23/202 1	00510018	507.28	459.92	459.92						0.00	30.00										30.00	420.00			87.28	
RW7	010648	RW70106 48	1	12/30/202 1	00520001	1,977.80	0.00							0.00																
RW7	020003	RW70200 03	1	12/30/202 1	05342129	543.40	495.76						495.76	27.17											27.17	543.40				
RW7	010744	RW70107 44	1	12/30/202 1	00520002	507.40	0.00							0.00																
RW7	010651	RW70106 51	1	12/30/202 1	00520003	518.29	0.00							0.00																

Due to the large number of columns in this spreadsheet, it is printed to two parts.  
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RW7	010650	RW70106 50	1	12/30/202 1	00520004	503.02	0.00							0.00												
RW7	001759	RW70017 59	1	12/30/202 1	00520005	1,476.00	0.00							0.00												
RW7	010075	RW70100 75	1	12/30/202 1	00520006	410.47	0.00							0.00												

Due to the large number of columns in this spreadsheet, it is printed to two parts.  
This is the left portion of the spreadsheet.

ADDITIONAL EARNINGS : SK-SICK	ADDITIONAL EARNINGS : V-VACATION	TOTAL EARNINGS	FEDERAL INCOME - EMPLOYEE TAX	MEDICARE - EMPLOYEE TAX	SOCIAL SECURITY - EMPLOYEE TAX	SUI/SDI - EMPLOYEE TAX	WORKED IN STATE EMPLOYEE TAX	FAMILY LEAVE INSURANCE - EMPLOYEE TAX	TOTAL EMPLOYEE TAX	VOLUNTARY DEDUCTIONS : DNT-DENTAL	VOLUNTARY DEDUCTIONS : FS-MEDICAL	VOLUNTARY DEDUCTIONS : HI-HAWAII MED INS	VOLUNTARY DEDUCTIONS : K1-EE 401K	VOLUNTARY DEDUCTIONS : L1-401K LOAN 1	VOLUNTARY DEDUCTIONS : L1-SUPP. LIFE INS.	VOLUNTARY DEDUCTIONS : MED-S125 MEDICAL	VOLUNTARY DEDUCTIONS : NJ-NJ VOL PLAN DI	VOLUNTARY DEDUCTIONS : P-PARKING	VOLUNTARY DEDUCTIONS : VIS-S125 VISION	TOTAL VOLUNTARY DEDUCTIONS	MEMO : G-GTL	MEMO : H-HRS*WRK	MEMO : X-KA-ER 401K MATCH	MEMO : X-MAX ELIG/COMP	TOTAL MEMOS
		2,492.40	246.72	34.13	145.91	27.89	65.44		520.09	3.09			398.78			164.32			0.46	566.65	28.82	67.00		2,492.40	2,588.22
		1,422.02	105.06	20.62	88.16	7.11	90.11		311.06													66.08		1,422.02	1,488.10
		3,653.85	503.04	51.03	218.22				772.29	3.09			328.85			139.68			0.46	472.08	8.94	88.00		3,653.85	3,750.79
		1,349.87	68.45	19.58	83.69	16.20	11.22		199.14				67.49							67.49		66.17	33.75	1,349.87	1,449.79
		1,526.00	97.39	19.69	84.21	16.30	30.28		247.87	3.09						164.32			0.46	167.87		76.50		1,526.00	1,602.50
		2,755.02	263.07	37.51	160.40		33.63		494.61	3.09						164.32			0.46	167.87		79.00		2,255.02	2,334.02
		515.27	33.26	7.47	31.95				72.68													33.25		515.27	548.52
		1,274.86	4.13	15.52	66.36				86.01	6.00			63.74			197.56			0.87	268.17		68.50	31.87	1,274.86	1,375.23
		1,815.85	75.28	24.91	106.53				206.72	3.09						94.08			0.46	97.63		77.25		1,815.85	1,893.10
		2,145.66	94.09	28.65	122.47	23.70	17.33		286.24	6.00			429.13			164.32				599.45		82.92		2,145.66	2,228.58
		424.95		6.16	26.34	5.10			37.60													28.33		424.95	453.28
		3,653.85	307.31	53.01	226.66	1.20	191.70	18.67	798.55												2.08	88.00		3,653.85	3,743.93
		4,423.08	402.14	62.13	265.63	51.36	282.52		1,063.78	3.09						139.68			0.46	143.23	4.50	88.00		4,423.08	4,515.58
		2,692.31	127.96	36.77	157.25				321.98	3.09			1,076.92			164.32			0.46	1,244.79	11.72	88.00		2,692.31	2,792.03
	100.00	1,959.37	38.00	25.89	109.85		69.62		243.16	3.09						94.08		90.00	0.46	187.63	0.10	76.92		1,959.37	2,036.39
		777.00	37.85	11.21	47.95				97.01	3.09			77.70						0.46	81.25		37.00		777.00	814.00
		1,313.43	92.03	19.04	81.43	15.77	28.31		236.58													74.33		1,313.43	1,387.76
		1,196.48	2.84	11.87	50.75	9.83	0.11		75.40	6.00			155.54			371.07			0.87	533.48		67.83		1,196.48	1,264.31
		1,630.16	118.32	22.22	95.01	1.20	65.44	8.33	310.52	3.09						94.08			0.46	97.63		69.25		1,630.16	1,699.41
		4,142.15	516.79	55.53	237.42				809.74	7.20			414.22	171.61	11.22	310.17			0.92	915.34	5.36	70.83		4,142.15	4,218.34
		665.84		9.65	41.28				50.93													41.83		665.84	707.67
		1,314.00	92.09	19.05	81.47				192.61													73.00		1,314.00	1,387.00
		1,180.03	103.99	15.70	67.11				186.80	3.09						94.08			0.46	97.63		67.00		1,180.03	1,247.03
	200.00	2,254.97	212.60	30.36	129.84		92.15		464.95	3.09			225.50			164.32			0.46	393.37	7.20	71.08		2,254.97	2,333.25
		1,472.22		21.34	91.27	17.66	6.15		136.42				736.11							736.11		69.75		1,472.22	1,541.97
		1,672.00	141.18	22.82	97.61		35.36	4.68	301.65	3.09			16.72			94.08	7.86		0.46	122.21		80.00	8.36	1,672.00	1,760.36
		2,187.22	190.00	30.30	129.56	1.20	96.40	11.18	458.64	3.09						94.08			0.46	97.63	0.12	71.33		2,187.22	2,258.67
		3,461.54	470.35	48.80	208.67		166.51		894.33	3.09						94.08			0.46	97.63	1.66	8.00		3,461.54	3,471.20
		824.83	34.22	11.96	51.14	1.20	23.41	4.21	126.14													35.00		824.83	859.83
		1,364.94	98.21	19.79	84.63	1.20	55.44	6.97	266.24													75.83		1,364.94	1,440.77
		726.20	24.35	10.53	45.03				79.91													34.17		726.20	760.37
		2,494.01	132.32	31.84	136.12	26.35	45.43		372.06	10.11						286.93			1.35	298.39		81.17		2,494.01	2,575.18
		3,846.15	390.78	55.85	238.79				685.42												5.30	88.00		3,846.15	3,939.45
		3,985.26	449.78	53.75	229.81		92.77		826.11	7.20	105.77		270.82			164.72			0.92	549.43		88.00		3,385.26	3,473.26
		2,884.62	119.82	37.60	160.74	31.05	39.17		388.38	10.11						286.93				297.04	4.94	88.00		2,884.62	2,977.56
		614.21	13.15	9.06	38.73	7.37	0.60		68.91												10.46	20.92		614.21	645.59
		3,730.77	615.52	53.31	227.98	11.02	254.18		1,162.01			55.96								55.96	2.16	88.00		3,730.77	3,820.93
		1,722.82	181.29	24.93	106.60				312.82	3.09									0.46	3.55		73.33		1,722.82	1,796.15
		2,372.24	288.01	32.46	138.79	26.46	89.19		574.91	3.09						164.32			0.46	167.87	34.32	69.75		2,372.24	2,476.31
		3,565.65	566.02	50.41	215.55		160.37	9.99	1,002.34	3.09					17.12	94.08	16.76		0.46	131.51	8.54	88.00		3,565.65	3,662.19

Due to the large number of columns in this spreadsheet, it is printed to two parts.  
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		1,958.30	265.46	26.53	113.44	21.48	68.59		495.50	3.09			195.83			164.32			0.46	363.70	39.22	74.25		1,958.30	2,071.77
		1,345.53	123.91	18.10	77.40				219.41	3.09						94.08				97.17		74.08		1,345.53	1,419.61
	513.92	1,768.44	144.51	25.65	109.64	21.23	53.89		354.92				17.68							17.68		72.61	8.84	1,768.44	1,849.89
		1,148.83	56.47	16.66	71.23				144.36				114.88							114.88		54.75	57.44	1,148.83	1,261.02
43.50		1,166.22	35.02	16.82	71.90				123.74	6.00			174.93						0.46	181.39		65.08		1,166.22	1,231.30
		246.30	9.44	3.57	15.27		5.77		34.05													16.42		246.30	262.72
		5,486.00	425.23	81.85	350.00	65.83	212.07		1,134.98				274.30							274.30	159.26	73.83		5,486.00	5,719.09
		3,212.08	255.15	44.29	189.39		139.40		628.23	3.09			321.21			164.32			0.46	489.08	10.36	88.00		3,212.08	3,310.44
	160.00	1,813.50	164.20	25.36	108.47	20.99	48.57		367.59	3.09						60.41			0.46	63.96		80.75		1,813.50	1,894.25
		454.74		6.59	28.19	5.45			40.23													22.92		454.74	477.66
						-197.30		-2.86	-12.23				-15.09												
						197.30		2.86	12.23				15.09												
						-543.40	-6.07	-7.88	-33.69				-47.64												
						543.40	6.07	7.88	33.69				47.64												
	-290.92					3,923.00	502.65	54.87	234.60	41.31	174.21		1,007.64				3.09			627.68		164.32			
						1,080.00	61.93	15.66	66.96	5.40	64.01		213.96												
						3,653.85	494.60	51.03	218.21				763.84				3.09			328.85		139.68			
						1,995.00	139.91	29.00	123.98	21.95	44.34		359.18							99.75					
						1,159.38	51.31	14.38	61.47	10.91	13.80		151.87				3.09					164.32			
		300.00				1,974.07	129.23	26.19	111.98		23.48		290.88				3.09					164.32			
						659.80	46.17	9.57	40.91				96.65												
						1,317.06	5.06	16.13	68.98				90.17				6.00			65.85		197.56			
		157.50				1,790.80	69.70	24.55	104.98				199.23				3.09					94.08			
						2,584.16	131.99	35.00	149.66	26.55	24.58		367.78				6.00			516.83		164.32			
						312.45		4.53	19.37	3.44			27.34												
						3,653.85	303.12	53.01	226.67	1.20	188.63	18.67	791.30												
						4,423.08	385.26	62.12	265.63	47.08	275.72		1,035.81				3.09					139.68			
						2,692.31	125.88	36.77	157.24				319.89	152.20			3.09			1,076.92		164.32			
						1,452.37		18.34	78.42		44.14		140.90				3.09					94.08		90.00	
					294.00	696.57	29.07	10.05	42.97				82.09				3.09			69.66					
						2,192.24	204.14	31.79	135.92	24.11	83.51		479.47												
				45.00		1,168.38		11.46	49.01	8.69			69.16				6.00			151.89		371.07			
						1,707.82	125.55	23.35	99.83	1.20	69.35	8.73	328.01				3.09					94.08			
						825.88	32.78	11.98	51.20	9.08	1.59		106.63												
						161.03		2.33	9.98				12.31												
						1,962.08	167.78	28.45	121.65				317.88												
			50.75			1,251.18	110.45	16.73	71.52				198.70				3.09					94.08			
					300.00	1,521.98	116.25	19.84	84.81		59.49		280.39				3.09			152.20		164.32			
						1,294.72		18.77	80.27	14.24	5.09		118.37							647.36					
						1,672.00	139.09	22.83	97.61		35.36	2.34	7.11	304.34		4.18	3.09			16.72		94.08	2.34		
						2,665.52	286.78	37.24	159.22	1.20	123.13	13.62	621.19				3.09					94.08			
						3,461.54	461.90	48.80	208.67		166.51		885.88				3.09					94.08			
						128.40		1.86	7.96				9.82												

Due to the large number of columns in this spreadsheet, it is printed to two parts.  
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503.02					503.02		7.29	31.19					38.48	464.54										
1,476.00					1,476.00		23.71	27.14					50.85	1,425.15										
410.47					410.47		6.10	26.09		0.53			32.72	377.75										

Due to the large number of columns in this spreadsheet, it is printed to two parts.  
This is the right portion of the spreadsheet

### **Exhibit 3**



Escada America LLC  
Utility Providers  
As of 1/7/22

Utility Provider Name	Type of Utility	Account No.	Location Served	Security Deposit	Previous Bill (M	Previous Bill (M	Previous Bill (M	Average Bill - Proposed Deposit
693 Fifth Owner LLC	Energy/Water/Heat/waste disposal	Within the Rent Invoice	NY Showroom		\$ 524.71	\$ 774.18	\$ 807.84	\$ 702.24
CENTRAL HUDSON GAS & ELECTRIC	Energy/Water/Heat/waste disposal	2100-4016-33-9	Woodbury		\$ 124.14	\$ 204.94	\$ 51.96	\$ 127.01
CITY OF WEST PALM BEACH	Energy/Water/Heat/waste disposal	4808332610-0, 8267475101-1, 1663347383-7	Palm Beach		\$ 230.83	\$ 513.10	\$ 727.60	\$ 490.51
COMMONWEALTH EDISON	Energy/Water/Heat/waste disposal	6989094024	Chicago		\$ 1,519.76	\$ 1,053.40	\$ 700.05	\$ 1,091.07
FLORIDA POWER & LIGHT	Energy/Water/Heat/waste disposal	21031-90324	Palm Beach		\$ 955.33	\$ 1,040.15	\$ 1,194.36	\$ 1,063.28
FLORIDA POWER & LIGHT	Energy/Water/Heat/waste disposal	31715-89348	Sawgrass		\$ 582.75	\$ 704.39	\$ 751.34	\$ 679.49
Las Vegas North Outlets, LLC	Energy/Water/Heat/waste disposal	Within the Rent Invoice	Las Vegas		\$ 611.30	\$ 611.30	\$ 611.30	\$ 611.30
Mesa Water District	Energy/Water/Heat/waste disposal	06811700-118931	Costa Mesa					\$ -
NVEnergy	Energy/Water/Heat/waste disposal	3.00034E+18	Las Vegas		\$ 258.24	\$ 303.65	\$ 351.30	\$ 304.40
ORANGE & ROCKLAND	Energy/Water/Heat/waste disposal	1896106050	Woodbury		\$ 593.79	\$ 601.62	\$ 921.36	\$ 705.59
Premium Outlet Partners LP	Energy/Water/Heat/waste disposal	Within the Rent Invoice	Cabazon		\$ 474.09	\$ 474.09	\$ 474.09	\$ 474.09
SAWGRASS MILLS PHASE IV LLC	Energy/Water/Heat/waste disposal	Within the Rent Invoice	Sawgrass		\$ 496.63	\$ 496.63	\$ 496.63	\$ 496.63
Scottsdale Fashion Square LLC	Energy/Water/Heat/waste disposal	Within the Rent Invoice	Scottsdale		\$ 1,112.00	\$ 1,112.00	\$ 1,112.00	\$ 1,112.00
SoCalGas	Energy/Water/Heat/waste disposal	052 423 8629 9	Cabazon		\$ 16.27	\$ 14.79	\$ 16.27	\$ 15.78
SOUTH COAST PLAZA	Energy/Water/Heat/waste disposal	Within the Rent Invoice	Costa Mesa	Terminated	\$ 446.02	\$ 870.40	\$ 336.90	\$ 551.11
SOUTHERN CALIFORNIA EDISON	Energy/Water/Heat/waste disposal	7.00149E+11	Beverly Hills		\$ 3,671.67	\$ 3,752.46	\$ 5,360.19	\$ 4,261.44
SOUTHERN CALIFORNIA EDISON	Energy/Water/Heat/waste disposal	7.00147E+11	Costa Mesa		\$ 507.84	\$ 820.11	\$ 629.44	\$ 652.46
WASTE MANAGEMENT	Energy/Water/Heat/waste disposal	10-84033-53003	Chicago		\$ 1,216.05	\$ 1,198.05	\$ 1,197.36	\$ 1,203.82
Woodbury Common Premium Outlets	Energy/Water/Heat/waste disposal	Within the Rent Invoice	Woodbury		\$ 507.04	\$ 507.04	\$ 507.04	\$ 507.04
AT&T	Telephone & Internet cost	307910254	Beverly Hills		\$ 139.10	\$ 139.10	\$ 139.10	\$ 139.10
AT&T	Telephone & Internet cost	831-000-8213 237	Costa Mesa		\$ 476.92	\$ 476.92	\$ 476.92	\$ 476.92
Comcast Business	Telephone & Internet cost	8771 30 012 3700316	Chicago		\$ 125.01	\$ 125.01	\$ 125.01	\$ 125.01
Comcast Business	Telephone & Internet cost	8535 11 460 0140483	Palm Beach		\$ 122.52	\$ 121.40	\$ 121.40	\$ 121.77
Frontier Communications	Telephone & Internet cost	845-928-1619-021021-7	Woodbury		\$ 119.31	\$ 457.01	\$ 247.56	\$ 274.63
Granite Telecommunications	Telephone & Internet cost	4063906	Cabazon		\$ 422.92	\$ 422.92	\$ 422.92	\$ 422.92
Granite Telecommunications	Telephone & Internet cost	4063906	Las Vegas		\$ 424.56	\$ 424.56	\$ 424.56	\$ 424.56
Granite Telecommunications	Telephone & Internet cost	4063906	Sawgrass		\$ 386.53	\$ 386.53	\$ 386.53	\$ 386.53
Granite Telecommunications	Telephone & Internet cost	4063906	Scottsdale		\$ 385.38	\$ 385.38	\$ 385.38	\$ 385.38
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	accounting Office					\$ 1,411.06
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Beverly Hills					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Buy					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Cabazon					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Chicago					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Costa Mesa					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	human Resources					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	rmation Technology					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Las Vegas					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	NY showroom					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Office Operations					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Palm Beach					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Retail Operations					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Sawgrass					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Scottsdale					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Wholesale Sales					
Jive Communications, Inc	Telephone & Internet cost	CN-734028-1903	Woodbury		\$ 1,411.12	\$ 1,411.03	\$ 1,411.03	
OPTUS INC	Telephone & Internet cost	c.IT support services - mostly due to relocations or store cl	Chicago					\$ 786.45
Spectrum	Telephone & Internet cost	8150 20 007 1864646	NY showroom		\$ 114.98	\$ 114.98	\$ 114.98	\$ 114.98
VERIZON	Telephone & Internet cost	555-771-651-0001-89	Warehouse (NJ)		\$ 145.64	\$ 145.64	\$ 145.64	\$ 145.64
Spectrum	Telephone & Internet cost		NY showroom					

## **Exhibit 4**

JOHN-PATRICK M. FRITZ (State Bar No. 245240)  
LEVENE, NEALE, BENDER,  
YOO & GOLUBCHIK L.L.P.  
2818 La Cienega Avenue  
Los Angeles, California 90034  
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Email: JPF@LNBYG.COM

## Proposed Attorneys for Chapter 11 Debtor and Debtor in Possession

**UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
LOS ANGELES DIVISION**

In re  
ESCADA AMERICA LLC,  
Debtor and Debtor in Possession.

Case No. 2:22-bk-10266-BB  
Chapter 11  
Subchapter V

**NOTICE OF ORDER LIMITING  
SCOPE OF NOTICE AND  
OPPORTUNITY TO REQUEST  
SPECIAL NOTICE**

Hearing:  
DATE: \_\_, 2022  
TIME: :0 .m.  
PLACE: Courtroom  
255 East Temple Street  
Los Angeles, California 90012

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**TO ALL CREDITORS AND PARTIES IN INTEREST:**

**PLEASE TAKE NOTICE** that the Court has entered an *Order Granting Debtor's Emergency Motion For Entry Of An Order Limiting Notice And Related Relief* (the "Order"), sought by Escada America LLC, the debtor and debtor in possession in the above-captioned bankruptcy case (the "Debtor"), which establishes the scope of notice to be given in connection with certain pleadings and proceedings in the Debtor's bankruptcy case.

**PURSUANT TO THE ORDER, IN THIS CASE ALL CREDITORS AND PARTIES IN INTEREST WILL RECEIVE THIS NOTICE AND NOTICE OF THE FOLLOWING PROCEEDINGS:**

1. Any hearing on the dismissal or conversion of the Debtor's case;
2. The first meeting of creditors conducted pursuant to Section 341(a) of the Bankruptcy Code;
3. The time to file proofs of claim in the Debtor's case;
4. Certain matters related to a plan of reorganization (and disclosure statement, if required), including any modification thereof; and
5. Any other matter for which the Court requires that the notice be served on all creditors and/or interest holders.

**PLEASE TAKE FURTHER NOTICE** that in order to receive notice of other proceedings in this case not included in the list above, you will be required to file with the Clerk of the Bankruptcy Court and serve upon proposed counsel for the Debtor, at the address on the upper left hand corner of this Notice, a written request for special notice in a form consistent with the Court's rules.

Dated: \_\_, 2022

ESCADA AMERICA LLC

By: /s/ John-Patrick M. Fritz  
JOHN-PATRICK M. FRITZ  
LEVENE, NEALE, BENDER,  
YOO & GOLUBCHIK L.L.P.  
Proposed Attorneys for  
Chapter 11 Debtor and  
Debtor in Possession

## **Exhibit 5**

1 JOHN-PATRICK M. FRITZ (State Bar No. 245240)  
2 LEVENE, NEALE, BENDER,  
3 YOO & GOLUBCHIK L.L.P.  
4 2818 La Cienega Avenue  
5 Los Angeles, California 90034  
6 Telephone: (310) 229-1234  
7 Facsimile: (310) 229-1244  
8 Email: JPF@LNBYB.COM

9 Proposed Attorneys for Chapter 11 Debtor  
10 and Debtor in Possession

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**UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
LOS ANGELES DIVISION**

In re

ESCADA AMERICA LLC,

Debtor and Debtor in Possession.

) Case No. 2:22-bk-10266-BB

)  
) Chapter 11  
) Subchapter V

)  
) **NOTICE OF FILING OF [INSERT  
PLEADINGS NAME]**

) Hearing

) DATE: [INSERT HEARING DATE]

) TIME: [INSERT HEARING TIME]

) PLACE: Courtroom  
) 255 East Temple Street  
) Los Angeles, California 90012

**TO ALL CREDITORS AND PARTIES IN INTEREST:**

**PLEASE TAKE NOTICE** that on [INSERT DATE], Escada America LLC the debtor and debtor in possession in the above-captioned bankruptcy case (the “Debtor”), filed that certain [INSERT PLEADING NAME] (the “Motion/Application”). A hearing on the Motion/Application will take place on [INSERT DATE] at [INSERT TIME] in Courtroom [INSERT] of the United States Bankruptcy Court, located at 255 East Temple Street, Los Angeles, California 90012.

**PLEASE TAKE FURTHER NOTICE** that an electronic copy of the Motion may be obtained free of charge, by emailing Debtor’s counsel at JPF@LNBYG.COM and JASON@LNBYG.COM. If any party desires a hard copy of the Motion/Application, such hard copy will be promptly provided upon written request to the Debtor’s counsel whose contact information is set forth in the upper-left hand corner of this Notice.

**PLEASE TAKE FURTHER NOTICE** that your rights may be affected. You should read the Motion/Application carefully and discuss it with your attorney. If you do not have an attorney, you may wish to consult one.

Dated: INSERT DATE

ESCADA AMERICA LLC

By: /s/ John-Patrick M. Fritz  
JOHN-PATRICK M. FRITZ  
LEVENE, NEALE, BENDER,  
YOO & GOLUBCHIK L.L.P.  
Proposed Attorneys for  
Chapter 11 Debtor and  
Debtor in Possession

## **Exhibit 6**



Landlord/Counterparty	Address of Landlord	Real Property Address
Ala Moana Anchor Acquisition, LLC	PO Box 860375, Minneapolis, MN 55486-0074	1450 Ala Moana Blvd, Honolulu, HI 96814
Las Vegas North Outlets, LLC	875 South Grand Central Parkway, #1, Las Vegas, NV 89106	875 South Grand Central Pkwy, Las Vegas, NV 89106
Premium Outlet Partners, L.P.	PO Box 822873, Philadelphia, PA 19182-2873	48650 Seminole Dr, Cabazon, CA 92230
Sawgrass Mills Phase IV, L.L.C.	225 W Washington St, c/o M.S. Management Associates Inc., Indianapolis, IN 46204	1800 Sawgrass Mills Cir, Sunrise, FL 33323
Woodbury Common Premium Outlets	PO Box 822884, Philadelphia, PA 19182-2884	347 Red Apple Ct, Central Valley, NY 10917

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 2818 La Cienega Avenue, Las Angeles, CA 90034

A true and correct copy of the foregoing document entitled **Master Statement of Facts and Declaration of Kevin Walsh in Support of Emergency First Day Motion** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **January 18, 2022**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

☒ Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:** On **January 18, 2022**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **January 18, 2022**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

Via Overnight Mail

The Honorable Sheri Bluebond  
United States Bankruptcy Court  
Central District of California  
Edward R. Roybal Federal Building and Courthouse  
255 E. Temple Street, Suite 1534 / Courtroom 1539  
Los Angeles, CA 90012

By email to:

- Eden Roc International, LLC  
- Escada Sourcing and Production LLC  
- Mega International, LLC

☒ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

**January 18, 2022**

Jason Klassi

/s/ Jason Klassi

Date

Type Name

Signature

1 **2:22-bk-10266 Notice will be electronically mailed to:**

2 John-Patrick M Fritz on behalf of Debtor Escada America, LLC  
3 jpf@lnbyg.com, JPF.LNBYB@ecf.inforuptcy.com

4 United States Trustee (LA)  
ustpreion16.la.ecf@usdoj.gov

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717 GFC LLC Attn: Mrs. Tsui Yeung 500 5th Avenue 54 <sup>th</sup> Floor New York City, NY 10110  ty@jeffsutton.com 212.573.9001 fax: 212.573.9173	Beverly Hills Wilshire Hotel 9500 WILSHIRE BLVD BEVERLY HILLS, CA 90212  Emily.Quinlan@alliant.com 415 946 7500	SAMSON MANAGEMENT CORP. Attn.: Kathy Panaro 97-77 QUEENS BLVD, SUITE 710 REGO PARK, NY 11374  kpanaro@rosenyc.com (212) 210-6753
Chicago Oak Street Partners, LLC Attn: Lesley Pembroke 1343 N. Wells Street, Rear Bldg. Chicago, IL 60610  pmdcompany1343@gmail.com 312.944.8200 fax: 312.944.8227	Alliant Insurance Services, Inc. 701 B St 6th Floor San Diego, CA 92101  Emily.Quinlan@alliant.com 415 946 7500	SPG HOUSTON HOLDINGS,LP PO Box 822693 PHILADELPHIA, PA 19182-2693  317.263.3037
Las Vegas North Outlets, LLC Attn: Marie Wood 875 South Grand Central Parkway, #1 Las Vegas, NV 89106  Marie.Wood@simon.com 317-685-7335	Ala Moana Anchor Acquisition, LLC Attn: Lisa Gordon PO Box 860375 Minneapolis, MN 55486-0074  Lisa.Gordon@brookfieldpropertiesretail.com 818.693.1907	CHETRIT 1412 LLC Attn: Nativ Winiarsky PO Box 785000 PHILADELPHIA, PA 10018  nwinarsky@kuckermarino.com 212.869.5030 fax 212.944.5818
Szyzyg Performance GmbH Osterwaldstra e 10 Munchen, Germany 80805-0000  buchhaltung@catbirdseat.de *+49 898 0991 1800	Scottsdale Fashion Square LLC Attn: Tamara Ortega PO Box 31001-2156 Pasadena, CA 91110-2156  Tamara.Ortega@macerich.com 602.953.6328	Woodbury Common Premium Outlets Attn: Marie Wood PO Box 822884 Philadelphia, PA 19182-2884  Marie.Wood@simon.com 317-685-7335
Premium Outlet Partners LP Attn: Leslie C. Traylor PO Box 822873 Philadelphia, PA 19182-2873  Leslie.Traylor@simon.com 317-263-2315	Bal Harbour Shops LLLP Attn: Lorena Dehogue 9700 Collins Avenue Bal Harbour, FL 33154  ld@whitmanfd.com 305.403.9249	METROPOLITAN TELECOMM. PO Box 9660 MANCHESTER, NH 03108-9660  customerservice@mettel.net 866 625 2228
AMERICAN EXPRESS PO Box 1270 NEWARK, NJ 07101-1270  AmericanExpress@welcome.aexp.com 800 528 2122	Johnson Controls Security Solutions Attn: Virgil Guerra PO Box 371994 Pittsburgh, PA 15250-7994  virgilio.guerra@jci.com 800-289-2647	Simon Property Group LP 2696 Solution Center Chicago, IL 60677-2006  317-263-7071
Cushman and Wakefield Attn: Kaleb McCullough 1290 Avenue of the Americas New York, NY 10104  kaleb.mccullough@cushwake.com 314-391-6192	Funaro & co., P.C. Attn: Joseph M. Catalano 350 Fifth Avenue, 41st Fl New York, NY 10118  joe.catalano@funaro.com (212) 273-5389 fax: (212) 947-4725	Sawgrass Mills Phase IV, L.L.C. c/o M.S. Management Associates Inc., 225 W Washington St, Indianapolis, IN 46204

Utility Companies		
CENTRAL HUDSON GAS & ELECTRIC 284 SOUTH AVENUE POUGHKEEPSIE, NY 12601-4839  845-452-2700 or 800-527-2714	CITY OF WEST PALM BEACH 401 Clematis Street West Palm Beach, FL 33401  (561) 822-1300	COMMONWEALTH EDISON COMED PO BOX 6111 CAROL STREAM, IL 60197-6112  800-524-0795 or 877 426 6331
COMMONWEALTH EDISON COMED PO BOX 6112 CAROL STREAM, IL 60197-6112  800-524-0795 or 877 426 6331	FLORIDA POWER & LIGHT FPL GENERAL MAIL FACILITY MIAMI, FL 33188-0001  800 226 3545	Mesa Water District PO BOX 515474 Los Angeles, CA 90051-6774  (949) 631-1200 fax: 949 574 1035 customerservice@mesawater.org
Mesa Water District 1965 Placentia Avenue Costa Mesa, CA 92627- 3420  (949) 631-1200 fax: 949 574 1035 customerservice@mesawater.org	NVEnergy 6226 West Sahara Ave Las Vegas, NV 89146  (800) 331-3103	ORANGE & ROCKLAND PO BOX 1005 SPRING VALLEY, NY 10977  877 434 4100
SoCalGas PO BOX C MONTEREY PARK, CA 91756-5111  800-427-2000	SOUTHERN CALIFORNIA EDISON PO BOX 300 ROSEMEAD, CA 91772-0001  800-990-7788 Fax 562 491 2815	WASTEMANAGEMENT OF ILLINOIS, INC PO Box 42390 PHOENIX, AZ 85080  (866)570-4702
AT&T AT&T PO BOX 5014 CAROL STREAM, IL 60197-5014  800.321.2000	AT&T AT&T P.O. Box 5019 CAROL STREAM, IL 60197-5014  800 235-7524	Comcast Business PO BOX 70219 PHILADELPHIA, PA 19176-0219  800-391-3000
Comcast Business P O BOX 4928 OAK BROOK , IL 60522-4928  800-391-3000	Comcast Business PO BOX 71211 CHARLOTTE, NC 28272-1211  800-391-3000	Comcast Business 141 NW 16TH ST POMPANO BEACH, FL 33060-5250  800-391-3000
Frontier Communications P.O. Box 740407 CINCINNATI, OH 45274-0407  877 213 1556 remittance.research@ftr.com	Frontier Communications P.O. Box 709 South Windsor, CT 06074-9998	Granite Telecommunications 100 Newport Ave Ext. Quincy, MA 02171 (866) 847-5500 custserv@granitenet.com
	Jive Communications, Inc PO BOX 412252 BOSTON, MA 02241 - 2252  855-848-0764 jive-ar.us@logmein.com	OPTUS INC 3423 One Place Jonesboro, AR 72404
Spectrum PO BOX 742663 Cincinnati, OH 45274-2663  877-227-8711	Spectrum 4145 S. FALKENBURG RD RIVERVIEW, FL 33578-8652	VERIZON PO BOX 5124 ALBANY, NY 12212-5124  800 523 0559 ach-wire.requests@one.verizon.com